

**IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re: \_\_\_\_\_ )  
\_\_\_\_\_) Chapter 11  
**PURDUE PHARMA L.P., et. al<sup>1</sup>** \_\_\_\_\_ )  
\_\_\_\_\_) Case No. 19-23649 (RDD)  
Debtors. \_\_\_\_\_ )  
\_\_\_\_\_) (Jointly Administered)

**COVER SHEETS FOR SEVENTH INTERIM FEE APPLICATION OF  
ERNST & YOUNG LLP FOR COMPENSATION AND REIMBURSEMENT OF  
EXPENSES INCURRED AS AUDITORS AND PROVIDERS OF OTHER  
PROFESSIONAL SERVICES FOR THE DEBTORS FOR THE  
PERIOD FROM JANUARY 1, 2022 THROUGH APRIL 30, 2022**

|   |   |
|---|---|
| <b>Name of Applicant:</b>                       | Ernst & Young LLP (“EY LLP”)                                    |
|   | Auditors to the Debtors and<br>Debtors in Possession            |
| <b>Authorized to Provide Services to:</b>       | Purdue Pharma L.P., <i>et al.</i>                               |
| <b>Petition Date:</b>                           | September 15, 2019  |
| <b>Retention Date:</b>                          | December 23, 2019 <i>nunc pro tunc</i> to<br>September 15, 2019 |
| <b>Date of Order Approving Retention:</b>       | December 23, 2019 [ECF No. 698]                                 |
| <b>Time Period Covered by This Application:</b> | January 1, 2022 through April 30,<br>2022                       |
| <b>Total Compensation Requested:</b>            | \$1,050,000.00  |

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

**Total Expenses Requested:** \$-0-

**Total Compensation and Expenses Requested:** \$1,050,000.00

**Blended Rate in This Application for All Timekeepers** \$581.72

**Number of Professionals Included in This Application:** 38

**Number of Professionals Billing Fewer Than 15 Hours During This Period:** 20

This is a(n):  monthly  interim  final application

**SUMMARY BY PROFESSIONAL**

*Audit Services*

| Last Name      | First Name     | Rank                      | Time           |
|----------------|----------------|---------------------------|----------------|
| Agarwal        | Ashish Agarwal | Manager                   | 34.0           |
| Azraa          | Sarah          | Client Serving Contractor | 94.0           |
| Bal            | Gurbani        | Staff/Assistant           | 19.0           |
| Biedziak       | Eliza Anna     | Senior Manager            | 4.5            |
| Caporale       | Amelia         | Partner/Principal         | 13.0           |
| Casella        | John M.        | Staff/Assistant           | 195.5          |
| Conley         | Hannah Mary    | Senior Manager            | 2.0            |
| D'Alessandro   | Nicholas A     | Manager                   | 230.7          |
| Eiserle        | Christopher D. | Staff/Assistant           | 19.5           |
| Fox            | Nicholas K.    | Manager                   | 5.0            |
| Furtado        | Justin V       | Manager                   | 80.9           |
| Karappamveetil | Hitha Anis     | Associate                 | 2.0            |
| Kaushik        | Utkarsh        | Staff/Assistant           | 81.0           |
| Laver          | Johan          | Executive Director        | 2.0            |
| Maity          | Anirban        | Staff/Assistant           | 4.0            |
| Memeti         | Andi           | Senior                    | 34.0           |
| Mercier        | Joseph D       | Senior                    | 147.1          |
| Mumtaz         | Humza          | Staff/Assistant           | 7.0            |
| Mutlu Tepe     | Serpil         | Manager                   | 12.0           |
| Nayyar         | Deepankar      | Senior                    | 247.0          |
| Nguyen         | Dominic Lee    | Senior                    | 4.6            |
| Pahlon         | Cody           | Staff/Assistant           | 6.6            |
| Patel          | Nikita P.      | Staff/Assistant           | 162.0          |
| Pereira        | Christopher A. | Partner/Principal         | 10.0           |
| Piotroski      | Edmund Anthony | Senior                    | 249.9          |
| Puri           | Muskaan        | Staff/Assistant           | 9.0            |
| Redmond        | Robert         | Manager                   | 6.0            |
| Rys            | Ola            | Staff/Assistant           | 1.4            |
| Savithri Devi  | Sagarwala      | Senior                    | 17.0           |
| Sawhney        | Akshay         | Senior                    | 1.0            |
| Shivani        | Shivani        | Senior Associate          | 0.5            |
| Shukla         | Saurabh        | Senior                    | 6.0            |
| Siegler        | Jeffrey Thomas | Staff/Assistant           | 20.5           |
| Singh          | Kulbhusan      | Senior                    | 13.5           |
| Sonika         | Avinash        | Senior Manager            | 24.0           |
| Tsui           | Rochelle       | Manager                   | 23.0           |
| Urja           | Ahuja          | Staff/Assistant           | 15.0           |
| Zee            | Ena            | Executive Director        | 0.8            |
|                |                | <b>Total</b>              | <b>1,805.0</b> |

**Total Fixed Fees Sought for 2021 Financial Statement Audit During Fee Period: \$1,050,000.00**

**SUMMARY BY PROJECT CATEGORY**

***Audit Services***

| Time Category                 | Category Descriptions  | Hours          |
|-------------------------------|--|----------------|
| Independence Procedures       | This category includes all activities associated with Independence Procedures  | 6.0            |
| Planning Activities           | This category relates to all audit planning activities.  | 130.6          |
| Risk Assurance/IT Activities  | This category relates to discussion, and analysis relating to application controls, IT audit progress and IT general controls. | 73.0           |
| Walkthroughs/Test of Controls | This category includes all activities associated with meetings, preparation and review of all walkthroughs and controls.       | 31.1           |
| Year-End Substantive Testing  | This category includes activities associated with Year-End audit procedures  | 1,556.3        |
| Quality Review                | This category includes activities associated with Quality Review of audit procedures   | 8.0            |
|                               | <b>Total</b>   | <b>1,805.0</b> |

**Total Fixed Fees Sought for 2021 Financial Statement Audit During Fee Period: \$1,050,000.00**

**IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

|   |   |                         |
|---|---|-------------------------|
| In re:  | ) |                         |
|   | ) | Chapter 11              |
| <b>PURDUE PHARMA L.P., et. al<sup>2</sup></b> | ) |                         |
|   | ) | Case No. 19-23649 (RDD) |
| Debtors.                                      | ) |                         |
|   | ) | (Jointly Administered)  |

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**SEVENTH INTERIM FEE APPLICATION OF ERNST & YOUNG LLP  
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES  
INCURRED AS AUDITORS AND PROVIDERS OF OTHER  
PROFESSIONAL SERVICES FOR THE DEBTORS FOR THE  
PERIOD FROM JANUARY 1, 2022 THROUGH APRIL 30, 2022**

Pursuant to Sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s November 21, 2019 order approving procedures for professional compensation requests in these cases, Ernst & Young LLP (“EY LLP”) hereby files this Interim Application for compensation as a retained professional to the above-captioned Debtors (this “Application”). By this Application, EY LLP respectfully requests allowance and payment of \$1,050,000.00 as compensation, with respect to services it provided to the Debtors during the period from January 1, 2022 through April 30, 2022 (the “Fee Period”).

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<sup>2</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

### **Background**

1. On September 15, 2019 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”).

2. The Debtors’ retention of EY LLP was approved by this Court’s Order entered on December 23, 2019, *nunc pro tunc* to September 15, 2019.

3. EY LLP is authorized to be compensated under the terms set forth in the engagement letters between the Debtors and EY LLP, and to be reimbursed for actual and necessary out-of-pocket expenses.

### **Compensation Paid and Its Source**

4. All services for which EY LLP requests compensation were performed for or on behalf of the Debtors. EY LLP has received no payment and no promises for payment from any source other than the Debtors for services rendered or to be rendered in any capacity in connection with the matters covered by this Application.

### **Supporting Detail**

5. During the Fee Period, EY LLP performed services for the Debtors. The total time spent by EY LLP with respect to the services for which it requests compensation hereunder was approximately 1,805.0 hours. The blended average hourly rate with respect to such services during the Fee Period was approximately \$581.72.

6. The supporting detail for this Application is attached hereto as **Exhibit A**. Exhibit A contains the daily time information for each EY LLP professional performing services during the period from January 1, 2022 through April 30, 2022.

### **Applicable Law**

7. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

(a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a ... professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

8. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See* 3 *Collier on Bankruptcy* ¶ 331.03 at 331-12. Congress enacted section 330 of the Bankruptcy Code to liberalize the practice of granting the allowance of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't Stores, Inc.*, 76 F.3d 66, 72 (2d Cir. 1996) (quoting *In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

9. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity is objective; focusing on what services a reasonable professional would have performed under the same circumstances. *See, e.g., In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y. 1998). This test does not rely on hindsight to determine the ultimate success or failure of the professional's actions. *See id.; In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997).

Ultimately, if the services of a professional are reasonably likely to benefit the debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

10. EY LLP respectfully submits that the compensation sought in this Application is necessary and reasonable. The services that EY LLP rendered to the Debtors during the Fee Period required a high degree of professional competence. EY LLP performed efficiently, effectively and economically, and the results obtained have benefited the Debtors, their estates and creditors.

**WHEREFORE**, EY LLP hereby respectfully requests allowance and payment of \$1,050,000.00, with respect to services it provided to the Debtors during the Fee Period. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: May 13, 2022

/s/Amelia M. Caporale  
Amelia M. Caporale  
Partner, Ernst & Young LLP  
20 Church Street  
Hartford, CT 06103

**VERIFICATION**

I hereby certify that:

1. I am a partner with the firm of Ernst & Young LLP ("EY LLP"). This certification is made pursuant to the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York* (the "Amended Guidelines"), in support of the foregoing fee application of EY LLP (the "Application").
2. I hereby certify as follows: (a) I have read the Application; (b) to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Amended Guidelines, except as specifically noted herein or in the Application; (c) except to the extent that fees or disbursements are prohibited by the Amended Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by EY LLP and generally accepted by EY LLP's clients; and (d) in providing a service for which EY LLP seeks reimbursement of expenses, EY LLP does not make a profit on the service, whether the service is performed by EY LLP in-house or through a third party.

Dated: May 13, 2022

/s/Amelia M. Caporale  
Amelia M. Caporale  
Partner, Ernst & Young LLP  
20 Church Street  
Hartford, CT 06103

**EXHIBIT A**  
**SUMMARY DETAIL OF HOURS INCURRED BY PROFESSIONAL**

***Audit Services***

| Employee Name           | Rank                      | Date of Service | Project Category             | Hours Charged | Description  |
|-------------------------|---------------------------|-----------------|------------------------------|---------------|--|
| Pereira,Christopher A.  | Partner/Principal         | 2/2/2022        | Quality Review               | 3.0           | Review of prior year financial statements  |
| Caporale,Amelia M       | Partner/Principal         | 2/3/2022        | Planning Activities          | 0.5           | Review of initial planning for 2021 audit.   |
| D'Alessandro,Nicholas A | Manager                   | 2/10/2022       | Planning Activities          | 2.0           | Planning for 2021 audit.   |
| Sarah Azraa             | Client Serving Contractor | 2/11/2022       | Year-End Substantive Testing | 3.0           | Preparation of lead sheets for 2021 audit  |
| D'Alessandro,Nicholas A | Manager                   | 2/14/2022       | Planning Activities          | 1.0           | Planning for 2021 audit.   |
| Sarah Azraa             | Client Serving Contractor | 2/15/2022       | Year-End Substantive Testing | 10.0          | Preparation of lead sheets for 2021 audit cont.  |
| Deepankar Nayyar        | Senior                    | 2/16/2022       | Planning Activities          | 11.0          | Review of Purdue planning documents  |
| Caporale,Amelia M       | Partner/Principal         | 2/17/2022       | Planning Activities          | 0.5           | Review of initial planning for 2021 audit.   |
| D'Alessandro,Nicholas A | Manager                   | 2/18/2022       | Planning Activities          | 1.0           | Planning for 2021 audit.   |
| Caporale,Amelia M       | Partner/Principal         | 2/21/2022       | Planning Activities          | 0.5           | Review of initial planning for 2021 audit.   |
| D'Alessandro,Nicholas A | Manager                   | 2/25/2022       | Planning Activities          | 1.0           | Planning for 2021 audit.   |
| D'Alessandro,Nicholas A | Manager                   | 3/2/2022        | Planning Activities          | 1.5           | Request list and walking the Controller through the list. EY members Justin Furtado, Manager also on the call        |
| Furtado,Justin V        | Manager                   | 3/2/2022        | Planning Activities          | 1.5           | Request list and walking the Controller through the list. EY members Nicholas D'Alessandro, Manager also on the call |
| Caporale,Amelia M       | Partner/Principal         | 3/2/2022        | Planning Activities          | 0.5           | Call with R. Aleali to discuss modifications to Engagement letter and status of litigation                           |
| Furtado,Justin V        | Manager                   | 3/4/2022        | Planning Activities          | 1.0           | Planning documents review  |
| Caporale,Amelia M       | Partner/Principal         | 3/4/2022        | Independence Procedures      | 0.5           | Review and modify engagement letter for submission to client   |

| Employee Name           | Rank              | Date of Service | Project Category              | Hours Charged | Description   |
|-------------------------|-------------------|-----------------|-------------------------------|---------------|---|
| D'Alessandro,Nicholas A | Manager           | 3/7/2022        | Planning Activities           | 6.2           | Planning files for scope and strategy including scoping, changes to IT tasks/testing approach, scoping and request list emails from client  |
| D'Alessandro,Nicholas A | Manager           | 3/8/2022        | Planning Activities           | 6.8           | Planning files for scope and strategy including scoping and request list emails from client, estimates discussion, team PowerPoint, team assignments tracker                      |
| Patel,Nikita P.         | Staff/Assistant   | 3/8/2022        | Planning Activities           | 1.3           | Removing technology controls not tested this year from Canvas and filling out audit planning template   |
| Patel,Nikita P.         | Staff/Assistant   | 3/8/2022        | Planning Activities           | 2.2           | Researching litigation articles to help fill out audit planning template  |
| Deepankar Nayyar        | Senior            | 3/8/2022        | Year-End Substantive Testing  | 11.0          | Review and update of audit permanent files  |
| Mercier,Joseph D        | Senior            | 3/8/2022        | Year-End Substantive Testing  | 3.0           | Documentation of the estimates testing leadsheet  |
| Mercier,Joseph D        | Senior            | 3/8/2022        | Walkthroughs/Test of Controls | 2.0           | Documenting walkthroughs  |
| Utkarsh Kaushik         | Staff/Assistant   | 3/8/2022        | Walkthroughs/Test of Controls | 13.0          | Documentation of walkthrough procedures   |
| Patel,Nikita P.         | Staff/Assistant   | 3/9/2022        | Planning Activities           | 4.4           | Researching litigation articles to help fill out audit planning template cont.  |
| D'Alessandro,Nicholas A | Manager           | 3/9/2022        | Planning Activities           | 3.5           | Scope & Strategy files for planning including audit committee book, planning template, team meeting PowerPoint, and assignments tracker   |
| Furtado,Justin V        | Manager           | 3/9/2022        | Planning Activities           | 0.7           | Planning documents review cont.   |
| Deepankar Nayyar        | Senior            | 3/9/2022        | Walkthroughs/Test of Controls | 11.0          | Documentation of process walkthroughs   |
| D'Alessandro,Nicholas A | Manager           | 3/10/2022       | Planning Activities           | 4.5           | Scope & Strategy files for planning including planning template, client continuance/risk factor, estimates lead, fraud and significant risk documentation and assignments tracker |
| Deepankar Nayyar        | Senior            | 3/10/2022       | Year-End Substantive Testing  | 11.0          | Update of client request list within the collaboration portal   |
| Utkarsh Kaushik         | Staff/Assistant   | 3/10/2022       | Year-End Substantive Testing  | 14.0          | Requesting client portal requests   |
| Caporale,Amelia M       | Partner/Principal | 3/11/2022       | Planning Activities           | 0.5           | Discuss scoping with A.Sonika, J.Furtado and N. D'Alessandro for Government pricing testing   |

| Employee Name            | Rank            | Date of Service | Project Category              | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|-------------------------------|---------------|---|
| Patel,Nikita P.          | Staff/Assistant | 3/11/2022       | Walkthroughs/Test of Controls | 0.6           | Performing various walkthroughs   |
| D'Alessandro,Nicholas A  | Manager         | 3/11/2022       | Walkthroughs/Test of Controls | 1.3           | Sales walkthrough review and follow-ups with client   |
| D'Alessandro,Nicholas A  | Manager         | 3/11/2022       | Planning Activities           | 0.5           | Discuss scoping with A.Sonika, J.Furtado and A. Caporale for Government pricing testing                     |
| Sonika,Avinash           | Senior Manager  | 3/11/2022       | Planning Activities           | 0.5           | Discuss scoping with N. D'Alessandro, J.Furtado and A. Caporale for Government pricing testing              |
| D'Alessandro,Nicholas A  | Manager         | 3/11/2022       | Planning Activities           | 6.8           | Review of planning files  |
| Patel,Nikita P.          | Staff/Assistant | 3/11/2022       | Year-End Substantive Testing  | 0.6           | Uploading and documenting 2021 product price lists received   |
| Furtado,Justin V         | Manager         | 3/11/2022       | Planning Activities           | 0.5           | Discuss scoping with A.Sonika, N. D'Alessandro and A. Caporale for Government pricing testing               |
| Furtado,Justin V         | Manager         | 3/11/2022       | Planning Activities           | 1.2           | Planning documents review cont.   |
| Casella,John M.          | Staff/Assistant | 3/14/2022       | Year-End Substantive Testing  | 0.5           | Team testing status discussion - E. Piotroski, J. Mercier, N. Patel   |
| D'Alessandro,Nicholas A  | Manager         | 3/14/2022       | Walkthroughs/Test of Controls | 2.5           | Walkthrough documentation along with higher risk estimate walkthrough forms (rebates, returns, chargebacks) |
| Patel,Nikita P.          | Staff/Assistant | 3/14/2022       | Planning Activities           | 1.4           | Planning forms such as program of general audit procedures  |
| Piotroski,Edmund Anthony | Senior          | 3/14/2022       | Planning Activities           | 2.5           | Purdue scoping review   |
| Piotroski,Edmund Anthony | Senior          | 3/14/2022       | Year-End Substantive Testing  | 0.5           | Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella                                     |
| Patel,Nikita P.          | Staff/Assistant | 3/14/2022       | Year-End Substantive Testing  | 0.7           | Documenting price list and sales return policy for Rhodes Pharma  |
| D'Alessandro,Nicholas A  | Manager         | 3/14/2022       | Planning Activities           | 4.6           | Finalizing the audit planning template and executive presentation   |
| Patel,Nikita P.          | Staff/Assistant | 3/14/2022       | Walkthroughs/Test of Controls | 0.7           | Documenting entity level control support provided   |
| Casella,John M.          | Staff/Assistant | 3/14/2022       | Year-End Substantive Testing  | 3.0           | Testing Severance detail and accrued bonus  |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
| Patel,Nikita P.          | Staff/Assistant | 3/14/2022       | Year-End Substantive Testing | 1.6           | Documenting intercompany analysis for consolidated company  |
| D'Alessandro,Nicholas A  | Manager         | 3/14/2022       | Year-End Substantive Testing | 1.4           | Managing Canvas client portal questions and requests, setting up seniors/staff on cash, accounts receivable |
| Mercier,Joseph D         | Senior          | 3/14/2022       | Year-End Substantive Testing | 0.5           | Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella                                   |
| Patel,Nikita P.          | Staff/Assistant | 3/14/2022       | Year-End Substantive Testing | 0.6           | Team status meeting - E. Piotroski, J. Mercier, J. Casella  |
| Furtado,Justin V         | Manager         | 3/14/2022       | Year-End Substantive Testing | 0.6           | Review of client request list   |
| Utkarsh Kaushik          | Staff/Assistant | 3/14/2022       | Year-End Substantive Testing | 12.0          | Performing intangible asset rollforward and accounts payable testing workbooks                              |
| Casella,John M.          | Staff/Assistant | 3/15/2022       | Year-End Substantive Testing | 0.5           | Team testing status discussion - E. Piotroski, J. Mercier, N. Patel   |
| Akshay Sawhney           | Senior          | 3/15/2022       | Year-End Substantive Testing | 0.5           | Creating trade receivables subledger analyzer   |
| D'Alessandro,Nicholas A  | Manager         | 3/15/2022       | Year-End Substantive Testing | 5.6           | Engagement management, including review of client request list and staffing assignments                     |
| Casella,John M.          | Staff/Assistant | 3/15/2022       | Year-End Substantive Testing | 4.0           | Testing of intangible assets and inventory cut-off procedures   |
| Patel,Nikita P.          | Staff/Assistant | 3/15/2022       | Year-End Substantive Testing | 0.6           | Team status meeting - E. Piotroski, J. Mercier, J. Casella  |
| Piotroski,Edmund Anthony | Senior          | 3/15/2022       | Year-End Substantive Testing | 0.5           | Morning & Afternoon Touchpoints with the team   |
| D'Alessandro,Nicholas A  | Manager         | 3/15/2022       | Planning Activities          | 2.8           | Finalizing the audit planning template and executive presentation   |
| Mercier,Joseph D         | Senior          | 3/15/2022       | Year-End Substantive Testing | 0.5           | Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella                                   |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|-----------------|-----------------|------------------------------|---------------|--|
| Patel,Nikita P.          | Staff/Assistant | 3/15/2022       | Year-End Substantive Testing | 1.4           | Client request list updates  |
| Piotroski,Edmund Anthony | Senior          | 3/15/2022       | Year-End Substantive Testing | 0.8           | Client request list set up and transition to N. Patel  |
| Mercier,Joseph D         | Senior          | 3/15/2022       | Year-End Substantive Testing | 1.5           | Review of Rhodes weight average cost price list  |
| Mercier,Joseph D         | Senior          | 3/15/2022       | Year-End Substantive Testing | 0.5           | Performing Purdue Over the counter sales analytic  |
| Mercier,Joseph D         | Senior          | 3/15/2022       | Year-End Substantive Testing | 2.0           | Documenting intercompany testing file  |
| Mercier,Joseph D         | Senior          | 3/15/2022       | Year-End Substantive Testing | 0.8           | Documenting Rhodes Pharma accounts receivable aging  |
| Mercier,Joseph D         | Senior          | 3/15/2022       | Year-End Substantive Testing | 0.8           | Documenting Purdue accounts receivable aging   |
| Patel,Nikita P.          | Staff/Assistant | 3/15/2022       | Year-End Substantive Testing | 1.8           | Preparing accounts receivable testing files and intercompany analysis files                        |
| Patel,Nikita P.          | Staff/Assistant | 3/15/2022       | Year-End Substantive Testing | 3.3           | Setting up inventory files for Rhodes Pharma   |
| Deepankar Nayyar         | Senior          | 3/15/2022       | Year-End Substantive Testing | 11.0          | Documenting substantive testing workpapers   |
| Furtado,Justin V         | Manager         | 3/15/2022       | Year-End Substantive Testing | 0.9           | Review of Medicaid price testing scoping   |
| Casella,John M.          | Staff/Assistant | 3/16/2022       | Year-End Substantive Testing | 0.5           | Team testing status discussion - E. Piotroski, J. Mercier, N. Patel                                |
| Fox,Nicholas K.          | Manager         | 3/16/2022       | Year-End Substantive Testing | 3.0           | Review actuarial testing scoping with team, refamiliarize with existing issues, project management |
| Mercier,Joseph D         | Senior          | 3/16/2022       | Year-End Substantive         | 1.5           | Documenting Rhodes inventory summary   |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
|                          |                 |                 | Testing                      |               |   |
| Mercier,Joseph D         | Senior          | 3/16/2022       | Year-End Substantive Testing | 1.5           | Review of Rhodes Inventory cutoff   |
| Mercier,Joseph D         | Senior          | 3/16/2022       | Year-End Substantive Testing | 1.8           | Testing of Rhodes credit adjustments  |
| Mercier,Joseph D         | Senior          | 3/16/2022       | Year-End Substantive Testing | 1.2           | Testing of Purdue credit adjustments  |
| Piotroski,Edmund Anthony | Senior          | 3/16/2022       | Year-End Substantive Testing | 3.0           | Updating client request list  |
| D'Alessandro,Nicholas A  | Manager         | 3/16/2022       | Year-End Substantive Testing | 6.8           | Working through account schedules including revenue, journal entry data for EY Helix General Ledger Analyzer, inventory |
| Patel,Nikita P.          | Staff/Assistant | 3/16/2022       | Year-End Substantive Testing | 3.4           | Documenting revenue substantive testing workpapers  |
| Piotroski,Edmund Anthony | Senior          | 3/16/2022       | Year-End Substantive Testing | 0.5           | Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella   |
| Casella,John M.          | Staff/Assistant | 3/16/2022       | Year-End Substantive Testing | 5.0           | Testing of Bonus accrual, Intangible analysis, Inventory Cut-off  |
| Mercier,Joseph D         | Senior          | 3/16/2022       | Year-End Substantive Testing | 0.5           | Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella   |
| Patel,Nikita P.          | Staff/Assistant | 3/16/2022       | Year-End Substantive Testing | 0.6           | Team status meeting - E. Piotroski, J. Mercier, J. Casella  |
| Patel,Nikita P.          | Staff/Assistant | 3/16/2022       | Year-End Substantive Testing | 1.4           | Updating functionality of client request list for ease of tracking  |
| Patel,Nikita P.          | Staff/Assistant | 3/16/2022       | Year-End Substantive Testing | 3.6           | Writing instructions for offshore team to help with revenue workpapers for Rhodes Pharma                                |
| Deepankar Nayyar         | Senior          | 3/16/2022       | Year-End Substantive Testing | 11.0          | Reviewing cash testing procedures over confirmations  |

| Employee Name           | Rank              | Date of Service | Project Category             | Hours Charged | Description  |
|-------------------------|-------------------|-----------------|------------------------------|---------------|--|
| Furtado,Justin V        | Manager           | 3/16/2022       | Year-End Substantive Testing | 0.6           | Review of client request list updates  |
| Furtado,Justin V        | Manager           | 3/16/2022       | Year-End Substantive Testing | 4.1           | Review of Purdue accrued expenses detail and determination of testing procedures         |
| Utkarsh Kaushik         | Staff/Assistant   | 3/16/2022       | Year-End Substantive Testing | 5.0           | Performing over the counter sales testing  |
| Pereira,Christopher A.  | Partner/Principal | 3/16/2022       | Quality Review               | 1.0           | Review of prior year testing workpapers  |
| Biedziak,Eliza Anna     | Senior Manager    | 3/17/2022       | Year-End Substantive Testing | 0.5           | Planning procedures for government price testing   |
| Casella,John M.         | Staff/Assistant   | 3/17/2022       | Year-End Substantive Testing | 0.5           | Team testing status discussion - E. Piotroski, J. Mercier, N. Patel                      |
| Eiserle,Christopher D.  | Staff/Assistant   | 3/17/2022       | Year-End Substantive Testing | 3.0           | Chart of accounts review within EY Helix Tool  |
| Patel,Nikita P.         | Staff/Assistant   | 3/17/2022       | Year-End Substantive Testing | 0.4           | Update prepared by client request list based on what was received from client today      |
| Mercier,Joseph D        | Senior            | 3/17/2022       | Year-End Substantive Testing | 0.8           | Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella                |
| Patel,Nikita P.         | Staff/Assistant   | 3/17/2022       | Year-End Substantive Testing | 6.1           | Writing instructions for offshore team to help with revenue workpapers for Purdue Pharma |
| Sonika,Avinash          | Senior Manager    | 3/17/2022       | Planning Activities          | 4.0           | reviewing planning documents for FY21 audit  |
| D'Alessandro,Nicholas A | Manager           | 3/17/2022       | Year-End Substantive Testing | 4.8           | Purdue inventory audit procedures  |
| Mercier,Joseph D        | Senior            | 3/17/2022       | Year-End Substantive Testing | 0.7           | Review of the over the counter product sales analytics                                   |
| Mercier,Joseph D        | Senior            | 3/17/2022       | Year-End Substantive Testing | 1.5           | Review of Over the counter sales cutoff testing and sales cutoff register                |
| Mercier,Joseph D        | Senior            | 3/17/2022       | Year-End Substantive         | 0.5           | Updating the estimates lead  |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|-----------------|-----------------|------------------------------|---------------|--|
|                          |                 |                 | Testing                      |               |  |
| Mercier,Joseph D         | Senior          | 3/17/2022       | Year-End Substantive Testing | 1.5           | Review of Purdue unprocessed deductions  |
| Mercier,Joseph D         | Senior          | 3/17/2022       | Year-End Substantive Testing | 0.5           | Review of Rhodes Inventory cutoff  |
| Mercier,Joseph D         | Senior          | 3/17/2022       | Year-End Substantive Testing | 1.3           | Review of vendor chargeback credit listings  |
| D'Alessandro,Nicholas A  | Manager         | 3/17/2022       | Planning Activities          | 4.3           | Audit planning for Purdue.   |
| Patel,Nikita P.          | Staff/Assistant | 3/17/2022       | Year-End Substantive Testing | 0.6           | Team status meeting - E. Piotroski, J. Mercier, J. Casella                               |
| Piotroski,Edmund Anthony | Senior          | 3/17/2022       | Year-End Substantive Testing | 0.5           | Morning & Afternoon Touchpoints with the team  |
| Patel,Nikita P.          | Staff/Assistant | 3/17/2022       | Year-End Substantive Testing | 0.9           | Creating Rhodes pharma sales ledger testing files  |
| Casella,John M.          | Staff/Assistant | 3/17/2022       | Year-End Substantive Testing | 4.0           | Documenting inventory compilation testing file   |
| Patel,Nikita P.          | Staff/Assistant | 3/17/2022       | Year-End Substantive Testing | 2.7           | Writing instructions for offshore team to help with revenue workpapers for Rhodes Pharma |
| Deepankar Nayyar         | Senior          | 3/17/2022       | Year-End Substantive Testing | 11.0          | Documenting substantive testing workpapers   |
| Furtado,Justin V         | Manager         | 3/17/2022       | Planning Activities          | 0.6           | Review of audit planning meeting materials   |
| Utkarsh Kaushik          | Staff/Assistant | 3/17/2022       | Year-End Substantive Testing | 3.0           | Performing accounts payable testing over goods received, not invoiced                    |
| Tsui,Rochelle            | Manager         | 3/17/2022       | Year-End Substantive Testing | 1.0           | Rhodes Pharma Medicaid pricing testing client request client                             |

| Employee Name            | Rank              | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-------------------|-----------------|------------------------------|---------------|---|
| Caporale,Amelia M        | Partner/Principal | 3/18/2022       | Independence Procedures      | 0.5           | Assessment of additional permissible services given audit relationship  |
| Casella,John M.          | Staff/Assistant   | 3/18/2022       | Year-End Substantive Testing | 0.5           | Team testing status discussion - E. Piotroski, J. Mercier, N. Patel   |
| D'Alessandro,Nicholas A  | Manager           | 3/18/2022       | Year-End Substantive Testing | 4.7           | Revenue/Accounts Receivable Helix procedures and setting up general ledger analyzer/trade receivable analyzer                       |
| Mercier,Joseph D         | Senior            | 3/18/2022       | Year-End Substantive Testing | 0.5           | Team meeting to discuss audit status - E. Piotroski, N. Patel, J. Casella   |
| Sonika,Avinash           | Senior Manager    | 3/18/2022       | Planning Activities          | 4.0           | Reviewing planning documents for FY21 audit   |
| Piotroski,Edmund Anthony | Senior            | 3/18/2022       | Year-End Substantive Testing | 0.5           | Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella   |
| Patel,Nikita P.          | Staff/Assistant   | 3/18/2022       | Year-End Substantive Testing | 0.7           | Adding in Rhodes Pharma sales listing into our workpapers   |
| Patel,Nikita P.          | Staff/Assistant   | 3/18/2022       | Planning Activities          | 0.3           | Preparing what I present during executive approval and discussion points meeting next week  |
| Piotroski,Edmund Anthony | Senior            | 3/18/2022       | Year-End Substantive Testing | 1.0           | Review of client requests received  |
| Piotroski,Edmund Anthony | Senior            | 3/18/2022       | Year-End Substantive Testing | 0.5           | Review of Purdue inventory testing workpapers   |
| Patel,Nikita P.          | Staff/Assistant   | 3/18/2022       | Year-End Substantive Testing | 0.3           | Morning catch up call with team   |
| Patel,Nikita P.          | Staff/Assistant   | 3/18/2022       | Year-End Substantive Testing | 3.8           | Writing instructions for offshore team to help with revenue workpapers for Purdue Pharma and Rhodes Pharma and discussing with team |
| Mercier,Joseph D         | Senior            | 3/18/2022       | Year-End Substantive Testing | 0.3           | Review of pension workpapers  |
| Patel,Nikita P.          | Staff/Assistant   | 3/18/2022       | Year-End Substantive Testing | 0.6           | Update prepared by client request list based on what was received from client today   |

| Employee Name            | Rank              | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|-------------------|-----------------|------------------------------|---------------|--|
| Casella,John M.          | Staff/Assistant   | 3/18/2022       | Year-End Substantive Testing | 7.5           | Testing of Inventory Compilation, Inventory Price Testing, Prepaid legal   |
| Mercier,Joseph D         | Senior            | 3/18/2022       | Year-End Substantive Testing | 2.4           | Review of Purdue lower of cost or net realizable value testing   |
| Mercier,Joseph D         | Senior            | 3/18/2022       | Year-End Substantive Testing | 2.5           | Compilation of Purdue inventory and related tie out  |
| Caporale,Amelia M        | Partner/Principal | 3/21/2022       | Planning Activities          | 2.5           | 2021 Audit planning meeting with C.Pereira, A. Sonika, J. Furtado, N. D'Alessandro, E. Piotroski, N. Patel and J. Casella and call with T. Sciammetta and R. El-Cheikh regarding permissible services  |
| Caporale,Amelia M        | Partner/Principal | 3/21/2022       | Planning Activities          | 0.5           | Call with T. Sciammetta and R. El-Cheikh regarding permissible services  |
| Eiserle,Christopher D.   | Staff/Assistant   | 3/21/2022       | Year-End Substantive Testing | 4.0           | Data processing for EY Helix Tool (2020 data updates)  |
| Eiserle,Christopher D.   | Staff/Assistant   | 3/21/2022       | Year-End Substantive Testing | 5.0           | Data processing for EY Helix Tool (2021 data)  |
| Sonika,Avinash           | Senior Manager    | 3/21/2022       | Planning Activities          | 4.0           | Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, Justin Furtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Pitorski, Senior, John Casella, Staff 1 |
| Patel,Nikita P.          | Staff/Assistant   | 3/21/2022       | Year-End Substantive Testing | 2.7           | Agreement of Accounts receivable subledger to trial balance and documentation of procedures performed  |
| D'Alessandro,Nicholas A  | Manager           | 3/21/2022       | Planning Activities          | 4.0           | Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, JustinFurtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Pitorski, Senior, John Casella, Staff 1  |
| Casella,John M.          | Staff/Assistant   | 3/21/2022       | Year-End Substantive Testing | 4.0           | Testing of prepaid expenses  |
| Piotroski,Edmund Anthony | Senior            | 3/21/2022       | Planning Activities          | 3.0           | Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, JustinFurtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Pitorski, Senior, John Casella, Staff 1  |
| D'Alessandro,Nicholas A  | Manager           | 3/21/2022       | Year-End Substantive Testing | 3.5           | General Ledger Analyzer completeness testing (including mapping) and finalized the Helix Trade Receivable Analyzer   |

| Employee Name          | Rank                      | Date of Service | Project Category             | Hours Charged | Description  |
|------------------------|---------------------------|-----------------|------------------------------|---------------|--|
| Casella,John M.        | Staff/Assistant           | 3/21/2022       | Planning Activities          | 4.0           | Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, JustinFurtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Piotroski, Senior, John Casella, Staff 1 |
| Patel,Nikita P.        | Staff/Assistant           | 3/21/2022       | Planning Activities          | 4.0           | Planning meeting for Purdue - Amelia C. Partner, Avinash Sonika, Senior Manager, Chris Pereira, Engagement Quality Reviewer, JustinFurtado, Manager, Nick D'Alessandro, Manager, Nikita Patel, Staff 2, Eddie Piotroski, Senior, John Casella, Staff 1 |
| Patel,Nikita P.        | Staff/Assistant           | 3/21/2022       | Year-End Substantive Testing | 2.4           | Making substantive testing selections for over the counter listings for accounts receivable and sales  |
| Patel,Nikita P.        | Staff/Assistant           | 3/21/2022       | Year-End Substantive Testing | 0.4           | Updating prepared by client request list for items that were received today  |
| Deepankar Nayyar       | Senior                    | 3/21/2022       | Year-End Substantive Testing | 11.0          | Trial balance and lead sheet review  |
| Furtado,Justin V       | Manager                   | 3/21/2022       | Planning Activities          | 4.5           | Planning document review and kick off meeting; Present: Amelia Caporale, Chris Pereira, Avinash Sonika, Nick D'Alessandro, Eddie Piotroski, Nikita Patel, John Casella   |
| Pahlon,Cody            | Staff/Assistant           | 3/21/2022       | Year-End Substantive Testing | 1.5           | Draft audit tools to review obligation, interest cost, and service cost as well as consistency of cash flows   |
| Pereira,Christopher A. | Partner/Principal         | 3/21/2022       | Planning Activities          | 2.0           | 2021 Audit planning meeting with C.Pereira, A. Sonika, J. Furtado, N. D'Alessandro, E. Piotroski, N. Patel and J. Casella  |
| Sarah Azraa            | Client Serving Contractor | 3/21/2022       | Year-End Substantive Testing | 11.0          | Download of cash confirmations from online portal and initial documentation  |
| Utkarsh Kaushik        | Staff/Assistant           | 3/21/2022       | Year-End Substantive Testing | 12.0          | Initial documentation and tie out of the trial balance   |
| Casella,John M.        | Staff/Assistant           | 3/22/2022       | Year-End Substantive Testing | 0.5           | Team testing status discussion - E. Piotroski, J. Mercier, N. Patel  |
| Akshay Sawhney         | Senior                    | 3/22/2022       | Year-End Substantive Testing | 0.5           | Creating trade receivables subledger analyzer  |
| Deepankar Nayyar       | Senior                    | 3/22/2022       | Year-End Substantive Testing | 11.0          | Trial balance and lead sheet review cont.  |

| Employee Name            | Rank                      | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|---------------------------|-----------------|------------------------------|---------------|--|
| Piotroski,Edmund Anthony | Senior                    | 3/22/2022       | Year-End Substantive Testing | 4.0           | Review of Prepaid expense testing  |
| Piotroski,Edmund Anthony | Senior                    | 3/22/2022       | Year-End Substantive Testing | 3.0           | Review of Purdue payables testing schedules  |
| Piotroski,Edmund Anthony | Senior                    | 3/22/2022       | Year-End Substantive Testing | 1.0           | Review of Rhodes Pharma payables testing   |
| D'Alessandro,Nicholas A  | Manager                   | 3/22/2022       | Year-End Substantive Testing | 5.8           | Making/helping team make testing selections for Revenue/Accounts Receivable (both controlled substance Helix and over-the-counter),inventory price testing/cutoff selections, and chargeback selections. Also scanning trial balance for new accounts over scope |
| Patel,Nikita P.          | Staff/Assistant           | 3/22/2022       | Year-End Substantive Testing | 0.4           | Updating prepared by client request list based on what has been received as of today   |
| Patel,Nikita P.          | Staff/Assistant           | 3/22/2022       | Year-End Substantive Testing | 0.9           | Team status meeting - E. Piotroski, J. Mercier, J. Casella   |
| Patel,Nikita P.          | Staff/Assistant           | 3/22/2022       | Year-End Substantive Testing | 0.7           | Drafting instructions for the global delivery services team for accounts receivable confirmation letters   |
| Patel,Nikita P.          | Staff/Assistant           | 3/22/2022       | Year-End Substantive Testing | 3.4           | Making selections to test revenue/accounts receivable transactions   |
| Patel,Nikita P.          | Staff/Assistant           | 3/22/2022       | Year-End Substantive Testing | 1.2           | Vendor chargeback testing selections   |
| Casella,John M.          | Staff/Assistant           | 3/22/2022       | Year-End Substantive Testing | 5.0           | Making Inventory Price Testing Selections and Prepaid S&P testing  |
| Furtado,Justin V         | Manager                   | 3/22/2022       | Planning Activities          | 1.5           | Planning documents review  |
| Pahlon,Cody              | Staff/Assistant           | 3/22/2022       | Year-End Substantive Testing | 1.9           | Draft audit tools for our numerical review, expected return on assets, and fixed income assumptions  |
| Sarah Azraa              | Client Serving Contractor | 3/22/2022       | Year-End Substantive Testing | 8.0           | Documentation of testing lead schedules and identification of material accounts for testing  |
| Caporale,Amelia M        | Partner/Principal         | 3/23/2022       | Planning Activities          | 0.5           | Review audit planning documentation  |

| Employee Name            | Rank               | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|--------------------|-----------------|------------------------------|---------------|--|
| Casella,John M.          | Staff/Assistant    | 3/23/2022       | Year-End Substantive Testing | 0.5           | Team testing status discussion - E. Piotroski, J. Mercier, N. Patel  |
| Pahlon,Cody              | Staff/Assistant    | 3/23/2022       | Year-End Substantive Testing | 0.5           | Internal meeting to discuss Pension Review. Included D. Nguyen, R. Chhabra, E. Zee, N. Fox   |
| Deepankar Nayyar         | Senior             | 3/23/2022       | Year-End Substantive Testing | 11.0          | Updating trial balance and testing lead sheets for new entries   |
| Zee,Ena                  | Executive Director | 3/23/2022       | Year-End Substantive Testing | 0.5           | Retirement plan - internal actuary kick off meeting to discuss scope and procedures, and the consideration of special events   |
| D'Alessandro,Nicholas A  | Manager            | 3/23/2022       | Year-End Substantive Testing | 7.1           | General Ledger Analyzer mapping for balance sheet and income statement accounts, revenue Helix analyzer program instructions for India team, Rhodes Pharma vendor chargebacks, clean up of scoping documents |
| Piotroski,Edmund Anthony | Senior             | 3/23/2022       | Year-End Substantive Testing | 2.4           | Update of audit status tracker for both internal and external recipients   |
| Patel,Nikita P.          | Staff/Assistant    | 3/23/2022       | Year-End Substantive Testing | 0.6           | Updating prepared by client request list based on what has been received as of today   |
| Patel,Nikita P.          | Staff/Assistant    | 3/23/2022       | Year-End Substantive Testing | 0.8           | Making selections to test inventory cutoff   |
| Patel,Nikita P.          | Staff/Assistant    | 3/23/2022       | Year-End Substantive Testing | 1.6           | Updating intercompany analysis with new file provided by client and agreeing to trial balance  |
| Patel,Nikita P.          | Staff/Assistant    | 3/23/2022       | Year-End Substantive Testing | 0.8           | Team status meeting - E. Piotroski, J. Mercier, J. Casella   |
| Piotroski,Edmund Anthony | Senior             | 3/23/2022       | Year-End Substantive Testing | 0.5           | Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella  |
| Patel,Nikita P.          | Staff/Assistant    | 3/23/2022       | Year-End Substantive Testing | 1.4           | Testing accounts receivable support  |
| Patel,Nikita P.          | Staff/Assistant    | 3/23/2022       | Year-End Substantive Testing | 3.1           | Making selections to test vendor chargebacks transactions  |

| Employee Name             | Rank                      | Date of Service | Project Category             | Hours Charged | Description   |
|---------------------------|---------------------------|-----------------|------------------------------|---------------|---|
| Patel,Nikita P.           | Staff/Assistant           | 3/23/2022       | Year-End Substantive Testing | 0.9           | Editing accounts receivable confirmation templates  |
| Casella,John M.           | Staff/Assistant           | 3/23/2022       | Year-End Substantive Testing | 8.5           | Substantive testing procedures including Accrued R&D, Accrued S&P, Inventory Cutoff, Prepaid other Testing, Fixed Asset Rollforward   |
| Shivani .                 | Senior Associate          | 3/23/2022       | Year-End Substantive Testing | 0.5           | Purdue accounts receivable confirmation testing   |
| Hitha Anis Karappamveetil | Associate                 | 3/23/2022       | Year-End Substantive Testing | 2.0           | Preparation of accounts receivable confirmation letters   |
| Kulbhushan Singh          | Senior                    | 3/23/2022       | Year-End Substantive Testing | 2.0           | Data assessment of general ledger analyzer program  |
| Sarah Azraa               | Client Serving Contractor | 3/23/2022       | Year-End Substantive Testing | 11.0          | Retrieving cash confirmations from online portal and documenting  |
| Saurabh Shukla            | Senior                    | 3/23/2022       | Year-End Substantive Testing | 6.0           | Creation of the accounts receivable subledger analyzer  |
| Utkarsh Kaushik           | Staff/Assistant           | 3/23/2022       | Year-End Substantive Testing | 13.0          | Initial documentation and tie out of the trial balance cont.  |
| Casella,John M.           | Staff/Assistant           | 3/24/2022       | Year-End Substantive Testing | 0.5           | Team testing status discussion - E. Piotroski, J. Mercier, N. Patel   |
| Eiserle,Christopher D.    | Staff/Assistant           | 3/24/2022       | Year-End Substantive Testing | 6.5           | Data processing for EY Helix Tool (2021 data cont.)   |
| Anirban Maity             | Staff/Assistant           | 3/24/2022       | Year-End Substantive Testing | 4.0           | Data assessment of trade receivables subledger  |
| Deepankar Nayyar          | Senior                    | 3/24/2022       | Year-End Substantive Testing | 8.0           | Documentation of discount reserves and related accounts receivable schedules  |
| Sonika,Avinash            | Senior Manager            | 3/24/2022       | Planning Activities          | 1.5           | Team meeting with Amelia, Caporale, Justin Furtado and Nick D'Alessandro to discuss sample selections for vendor chargebacks -0.5 hours, review of planning work papers -1 hour |
| Patel,Nikita P.           | Staff/Assistant           | 3/24/2022       | Year-End Substantive         | 3.6           | Making selections for unprocessed deductions and other credit adjustments for transaction testing   |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|-----------------|-----------------|------------------------------|---------------|--|
|                          |                 |                 | Testing                      |               |  |
| Piotroski,Edmund Anthony | Senior          | 3/24/2022       | Year-End Substantive Testing | 6.9           | Review of Accrued legal fees schedule and related pre-petition liabilities subject to compromise   |
| Piotroski,Edmund Anthony | Senior          | 3/24/2022       | Year-End Substantive Testing | 2.4           | Review of Rhodes Pharma accrued expenses   |
| Piotroski,Edmund Anthony | Senior          | 3/24/2022       | Year-End Substantive Testing | 0.7           | Fixed assets testing review  |
| D'Alessandro,Nicholas A  | Manager         | 3/24/2022       | Year-End Substantive Testing | 6.9           | Vendor chargeback discussion, inventory reserve and price testing for both Purdue and Rhodes, General Ledger Analyzer mapping for balance sheet and income statement accounts, revenue Helix analyzer program instructions for India team, Rhodes Pharma vendor chargebacks, clean up of scoping documents |
| Patel,Nikita P.          | Staff/Assistant | 3/24/2022       | Year-End Substantive Testing | 3.6           | Making subsequent event selections for credit memoranda, vendor chargebacks, cash receipts, and cash disbursements   |
| Patel,Nikita P.          | Staff/Assistant | 3/24/2022       | Year-End Substantive Testing | 1.1           | Team status meeting - E. Piotroski, J. Mercier, J. Casella   |
| Piotroski,Edmund Anthony | Senior          | 3/24/2022       | Year-End Substantive Testing | 0.5           | Team meeting to discuss audit status - J. Mercier, N. Patel, J. Casella  |
| Casella,John M.          | Staff/Assistant | 3/24/2022       | Year-End Substantive Testing | 9.5           | Substantive testing including R&D testing, Cash Confirms, S&P Testing, Accrued Bonus, Accrued other, Fixed Asset Depreciation  |
| Patel,Nikita P.          | Staff/Assistant | 3/24/2022       | Year-End Substantive Testing | 1.1           | Sending out accounts receivable confirmation letters to client customers   |
| Patel,Nikita P.          | Staff/Assistant | 3/24/2022       | Year-End Substantive Testing | 1.1           | Updating prepared by client request list for items received as of today  |
| Patel,Nikita P.          | Staff/Assistant | 3/24/2022       | Year-End Substantive Testing | 0.5           | Sending global delivery services instructions for revenue workpapers   |
| Kulbhusan Singh          | Senior          | 3/24/2022       | Year-End Substantive Testing | 4.5           | Data assessment of general ledger analyzer program cont.   |

| Employee Name            | Rank                      | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|---------------------------|-----------------|------------------------------|---------------|---|
| Sarah Azraa              | Client Serving Contractor | 3/24/2022       | Year-End Substantive Testing | 11.0          | Refreshed testing lead sheets based on new entries recorded in the trial balance  |
| Casella,John M.          | Staff/Assistant           | 3/25/2022       | Year-End Substantive Testing | 0.5           | Team testing status discussion - E. Piotroski, J. Mercier, N. Patel   |
| Eiserle,Christopher D.   | Staff/Assistant           | 3/25/2022       | Year-End Substantive Testing | 1.0           | Final EY Helix tool updates   |
| Deepankar Nayyar         | Senior                    | 3/25/2022       | Year-End Substantive Testing | 10.0          | Performance of data analytics revenue testing procedures  |
| Conley,Hannah Mary       | Senior Manager            | 3/25/2022       | Year-End Substantive Testing | 1.0           | Creation of EY Helix tool   |
| D'Alessandro,Nicholas A  | Manager                   | 3/25/2022       | Year-End Substantive Testing | 5.1           | Over-the-Counter accounts receivable and revenue (including cutoff testing) review, operating expense discussion, cash confirmation procedures, income statement approach |
| Piotroski,Edmund Anthony | Senior                    | 3/25/2022       | Year-End Substantive Testing | 2.0           | Review of Accrued co-op schedule  |
| Patel,Nikita P.          | Staff/Assistant           | 3/25/2022       | Year-End Substantive Testing | 0.8           | Sending selections to test subsequent cash receipts and disbursements   |
| Furtado,Justin V         | Manager                   | 3/25/2022       | Planning Activities          | 1.1           | Planning documents review cont.   |
| Patel,Nikita P.          | Staff/Assistant           | 3/25/2022       | Year-End Substantive Testing | 1.2           | Testing subsequent event credit memoranda selections  |
| Patel,Nikita P.          | Staff/Assistant           | 3/25/2022       | Year-End Substantive Testing | 1.3           | Documenting fee for service file  |
| Piotroski,Edmund Anthony | Senior                    | 3/25/2022       | Year-End Substantive Testing | 0.5           | Morning and afternoon Team Meetings with Nicholas D'Alessandro, Justin Furtado, Jack Casella and Nikita Patel   |
| Patel,Nikita P.          | Staff/Assistant           | 3/25/2022       | Year-End Substantive Testing | 0.4           | Updating prepared by client request list for items received as of today   |
| Patel,Nikita P.          | Staff/Assistant           | 3/25/2022       | Year-End Substantive Testing | 0.9           | Team status meeting - E. Piotroski, J. Mercier, J. Casella  |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
| Casella,John M.          | Staff/Assistant | 3/25/2022       | Year-End Substantive Testing | 6.0           | Substantive testing including Fixed asset Depreciation Analytic, Cash Confirms, accrued expense testing, Cash Testing |
| Nguyen,Dominic Lee       | Senior          | 3/28/2022       | Year-End Substantive Testing | 1.0           | Preparing actuary scope documentation and data request  |
| Pahlon,Cody              | Staff/Assistant | 3/28/2022       | Year-End Substantive Testing | 0.2           | Set up kickoff call to discuss Pension Audit with the core assurance team as well as our team.                        |
| Deepankar Nayyar         | Senior          | 3/28/2022       | Year-End Substantive Testing | 7.0           | Performance of data analytics revenue testing procedures cont.  |
| Furtado,Justin V         | Manager         | 3/28/2022       | Planning Activities          | 4.0           | Cont. Review of planning documents  |
| Piotroski,Edmund Anthony | Senior          | 3/28/2022       | Year-End Substantive Testing | 0.9           | Rhodes Pharma review of accrued rebates scoping   |
| Piotroski,Edmund Anthony | Senior          | 3/28/2022       | Year-End Substantive Testing | 2.0           | Rhodes Pharma review of sales returns and allowances  |
| Patel,Nikita P.          | Staff/Assistant | 3/28/2022       | Year-End Substantive Testing | 0.9           | Team status meeting - E. Piotroski, J. Mercier, J. Casella  |
| D'Alessandro,Nicholas A  | Manager         | 3/28/2022       | Year-End Substantive Testing | 2.5           | Rhodes Pharma vendor chargeback testing approach and investigation  |
| Patel,Nikita P.          | Staff/Assistant | 3/28/2022       | Year-End Substantive Testing | 0.6           | Testing selections for unprocessed deductions   |
| Mercier,Joseph D         | Senior          | 3/28/2022       | Year-End Substantive Testing | 2.0           | Audit status discussion - E. Piotroski, N. Patel, J. Casella  |
| Piotroski,Edmund Anthony | Senior          | 3/28/2022       | Year-End Substantive Testing | 0.5           | Morning/Afternoon Touchpoint Meeting (.5)   |
| Patel,Nikita P.          | Staff/Assistant | 3/28/2022       | Year-End Substantive Testing | 0.4           | Updating assignment tracker and prepared by client request list for outstanding requests                              |
| Patel,Nikita P.          | Staff/Assistant | 3/28/2022       | Year-End Substantive Testing | 3.4           | Performing inventory price testing  |

| Employee Name         | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|-----------------------|-----------------|-----------------|------------------------------|---------------|---|
| Mercier,Joseph D      | Senior          | 3/28/2022       | Year-End Substantive Testing | 3.0           | Review of Rhodes Pharma contra accounts receivable schedules                                    |
| Patel,Nikita P.       | Staff/Assistant | 3/28/2022       | Year-End Substantive Testing | 0.9           | Sending follow up about accounts receivable confirmations not returned                          |
| Patel,Nikita P.       | Staff/Assistant | 3/28/2022       | Year-End Substantive Testing | 5.6           | Documenting data analytics program for revenue  |
| Casella,John M.       | Staff/Assistant | 3/28/2022       | Year-End Substantive Testing | 3.5           | Documenting expenses lead sheets  |
| Mercier,Joseph D      | Senior          | 3/28/2022       | Year-End Substantive Testing | 3.5           | Review of Pension testing schedules   |
| Siegle,Jeffrey Thomas | Staff/Assistant | 3/28/2022       | Year-End Substantive Testing | 4.5           | Created request list for Ceridian Dayforce and Inmar. Updated Control Objectives for 2021 year. |
| Memeti,Andi           | Senior          | 3/28/2022       | Year-End Substantive Testing | 2.0           | Initial planning call to determine scope, introduce team, give tasks to staff                   |
| Casella,John M.       | Staff/Assistant | 3/29/2022       | Year-End Substantive Testing | 0.5           | Team testing status discussion - E. Piotroski, J. Mercier, N. Patel                             |
| Nguyen,Dominic Lee    | Senior          | 3/29/2022       | Year-End Substantive Testing | 2.0           | Review of draft discount rate analysis  |
| Deepankar Nayyar      | Senior          | 3/29/2022       | Year-End Substantive Testing | 9.0           | Performance of data analytics revenue testing procedures cont.                                  |
| Ashish Agarwal        | Manager         | 3/29/2022       | Year-End Substantive Testing | 9.0           | Review of data analytics revenue testing procedures   |
| Furtado,Justin V      | Manager         | 3/29/2022       | Year-End Substantive Testing | 4.6           | Review of vendor chargeback populations and scoping of testing                                  |
| Patel,Nikita P.       | Staff/Assistant | 3/29/2022       | Year-End Substantive Testing | 0.4           | Team status meeting - E. Piotroski, J. Mercier, J. Casella                                      |
| Mercier,Joseph D      | Senior          | 3/29/2022       | Year-End Substantive         | 0.5           | Audit status discussion - E. Piotroski, N. Patel, J. Casella                                    |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
|                          |                 |                 | Testing                      |               |   |
| Mercier,Joseph D         | Senior          | 3/29/2022       | Year-End Substantive Testing | 4.1           | Rhodes Pharma Accounts receivable testing   |
| Mercier,Joseph D         | Senior          | 3/29/2022       | Year-End Substantive Testing | 2.5           | Purdue accounts receivable and discounts reserve testing  |
| Mercier,Joseph D         | Senior          | 3/29/2022       | Year-End Substantive Testing | 2.0           | Review of subsequent event credit memo and vendor chargebacks   |
| Mercier,Joseph D         | Senior          | 3/29/2022       | Planning Activities          | 2.4           | Updates made to planning analytics  |
| Mercier,Joseph D         | Senior          | 3/29/2022       | Year-End Substantive Testing | 0.5           | Creation of royalty confirmations   |
| D'Alessandro,Nicholas A  | Manager         | 3/29/2022       | Year-End Substantive Testing | 8.5           | Revenue and Trade Receivable Helix program for both Purdue and Rhodes entities. Setting up India team and staff on various workpapers and answering questions related to this, as well as Rhodes Pharma reserves and Purdue inventory |
| Patel,Nikita P.          | Staff/Assistant | 3/29/2022       | Year-End Substantive Testing | 0.4           | Setting up royalty income workpaper   |
| Patel,Nikita P.          | Staff/Assistant | 3/29/2022       | Year-End Substantive Testing | 0.6           | Updating assignment tracker and prepared by client request list for items received today  |
| Casella,John M.          | Staff/Assistant | 3/29/2022       | Year-End Substantive Testing | 4.0           | Documenting Payroll analytic, Accrued R&D, Prepaid Legal  |
| Siegler,Jeffrey Thomas   | Staff/Assistant | 3/29/2022       | Year-End Substantive Testing | 7.0           | Finished request list for Inmar. Created request list for ValueCentric and IQVIA.   |
| Piotroski,Edmund Anthony | Senior          | 3/29/2022       | Year-End Substantive Testing | 0.5           | Morning/Afternoon Touchpoint Meeting (.5)   |
| Patel,Nikita P.          | Staff/Assistant | 3/29/2022       | Year-End Substantive Testing | 5.6           | Documenting data analytics program for revenue cont.  |
| Patel,Nikita P.          | Staff/Assistant | 3/29/2022       | Year-End Substantive Testing | 1.6           | Testing inventory cutoff selections   |

| Employee Name            | Rank               | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|--------------------|-----------------|------------------------------|---------------|---|
| Patel,Nikita P.          | Staff/Assistant    | 3/29/2022       | Year-End Substantive Testing | 1.7           | Testing support for other credit adjustments selections   |
| Sonika,Avinash           | Senior Manager     | 3/29/2022       | Independence Procedures      | 4.0           | Performing required client continuance procedures   |
| Nguyen,Dominic Lee       | Senior             | 3/30/2022       | Year-End Substantive Testing | 1.0           | Review of draft expected return on plan assets analysis   |
| Deepankar Nayyar         | Senior             | 3/30/2022       | Year-End Substantive Testing | 4.0           | Performance of Rhodes Pharma data analytics testing procedures  |
| Pahlon,Cody              | Staff/Assistant    | 3/30/2022       | Year-End Substantive Testing | 0.5           | Kickoff Call with the core assurance team to discuss audit procedures. Included D. Nguyen, E. Zee, J. Mercier, N. Fox, R. Chhabra, J. Furtado, N. D'Alessandro                      |
| Ashish Agarwal           | Manager            | 3/30/2022       | Year-End Substantive Testing | 1.0           | Review of data analytics revenue testing procedures cont.   |
| Conley,Hannah Mary       | Senior Manager     | 3/30/2022       | Year-End Substantive Testing | 1.0           | Creation of EY Helix tool   |
| Zee,Ena                  | Executive Director | 3/30/2022       | Year-End Substantive Testing | 0.3           | Retirement plan - meeting with core team to discuss scope, timing and related data request  |
| Fox,Nicholas K.          | Manager            | 3/30/2022       | Year-End Substantive Testing | 2.0           | Pension specialist - review scoping   |
| Furtado,Justin V         | Manager            | 3/30/2022       | Year-End Substantive Testing | 2.9           | Review of Purdue accrued expenses   |
| Piotroski,Edmund Anthony | Senior             | 3/30/2022       | Year-End Substantive Testing | 0.5           | Morning/Afternoon Touchpoint Meeting  |
| D'Alessandro,Nicholas A  | Manager            | 3/30/2022       | Year-End Substantive Testing | 6.5           | Team status tracker ensuring each account has selections sent out, working through inventory reserve analytic documentation for Purdue, and revenue helix review including confirms |
| Patel,Nikita P.          | Staff/Assistant    | 3/30/2022       | Year-End Substantive Testing | 0.9           | Team status meeting - E. Piotroski, J. Mercier, J. Casella  |
| Patel,Nikita P.          | Staff/Assistant    | 3/30/2022       | Year-End Substantive Testing | 2.3           | Inventory price testing for selections  |

| Employee Name           | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|-------------------------|-----------------|-----------------|------------------------------|---------------|---|
| Patel,Nikita P.         | Staff/Assistant | 3/30/2022       | Year-End Substantive Testing | 4.6           | Documenting data analytics program for revenue cont.  |
| Patel,Nikita P.         | Staff/Assistant | 3/30/2022       | Year-End Substantive Testing | 2.6           | Organizing instructions for global delivery services to put together support to test sales and accounts receivable for over the counter and controlled substance products   |
| Mercier,Joseph D        | Senior          | 3/30/2022       | Year-End Substantive Testing | 0.5           | Audit status discussion - E. Piotroski, N. Patel, J. Casella  |
| Mercier,Joseph D        | Senior          | 3/30/2022       | Year-End Substantive Testing | 4.0           | Updates to testing lead Schedules   |
| Mercier,Joseph D        | Senior          | 3/30/2022       | Year-End Substantive Testing | 3.1           | Inventory price testing and cutoff testing  |
| Mercier,Joseph D        | Senior          | 3/30/2022       | Year-End Substantive Testing | 2.9           | Accounts receivable and over the counter sales testing  |
| Casella,John M.         | Staff/Assistant | 3/30/2022       | Year-End Substantive Testing | 1.0           | Finalizing Payroll Analytic   |
| Mumtaz,Humza            | Staff/Assistant | 3/31/2022       | Year-End Substantive Testing | 7.0           | Rhodes Pharma inventory testing procedures  |
| Deepankar Nayyar        | Senior          | 3/31/2022       | Year-End Substantive Testing | 9.0           | Performance of Rhodes Pharma data analytics testing procedures cont.  |
| Pahlon,Cody             | Staff/Assistant | 3/31/2022       | Year-End Substantive Testing | 2.0           | Drafted final benefit review memorandum   |
| Furtado,Justin V        | Manager         | 3/31/2022       | Year-End Substantive Testing | 2.1           | Review of Rhodes Pharma returns   |
| Patel,Nikita P.         | Staff/Assistant | 3/31/2022       | Year-End Substantive Testing | 0.7           | Team status meeting - E. Piotroski, J. Mercier, J. Casella  |
| D'Alessandro,Nicholas A | Manager         | 3/31/2022       | Year-End Substantive Testing | 7.5           | Accrued vendor chargeback wholesaler, planning analytic, inventory price testing/cutoff testing, sales analytic testing for over-the-counter including transactional testing. Revenue and Trade Receivable Helix program for both Purdue and Rhodes entities. |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|-----------------|-----------------|------------------------------|---------------|--|
| Piotroski,Edmund Anthony | Senior          | 3/31/2022       | Year-End Substantive Testing | 5.5           | Operating expense scoping and testing selections   |
| Piotroski,Edmund Anthony | Senior          | 3/31/2022       | Year-End Substantive Testing | 1.0           | Review of prepaid expense testing (cont)   |
| Piotroski,Edmund Anthony | Senior          | 3/31/2022       | Year-End Substantive Testing | 2.0           | Review of Rhodes Pharma accrued returns schedule   |
| Piotroski,Edmund Anthony | Senior          | 3/31/2022       | Year-End Substantive Testing | 3.5           | Trial balance and testing lead sheet updates   |
| Patel,Nikita P.          | Staff/Assistant | 3/31/2022       | Year-End Substantive Testing | 1.8           | Working on lead sheets for account comparisons year over year                            |
| Piotroski,Edmund Anthony | Senior          | 3/31/2022       | Year-End Substantive Testing | 0.5           | Morning/Afternoon Touchpoint Meeting (.5)  |
| Mercier,Joseph D         | Senior          | 3/31/2022       | Year-End Substantive Testing | 3.0           | Updating the planning analytic (Cont.)   |
| Mercier,Joseph D         | Senior          | 3/31/2022       | Year-End Substantive Testing | 2.5           | Updates to testing lead Schedules  |
| Mercier,Joseph D         | Senior          | 3/31/2022       | Year-End Substantive Testing | 1.5           | Review of accrued vendor chargebacks and testing selections                              |
| Mercier,Joseph D         | Senior          | 3/31/2022       | Year-End Substantive Testing | 4.5           | Review of cutoff registers   |
| Patel,Nikita P.          | Staff/Assistant | 3/31/2022       | Year-End Substantive Testing | 5.2           | Documenting data analytics program for revenue cont.                                     |
| Mercier,Joseph D         | Senior          | 3/31/2022       | Year-End Substantive Testing | 1.0           | Team status meeting and tracker updates  |
| Patel,Nikita P.          | Staff/Assistant | 3/31/2022       | Year-End Substantive Testing | 1.4           | Working on cash anchor selections and sending to client                                  |
| Patel,Nikita P.          | Staff/Assistant | 3/31/2022       | Year-End Substantive         | 0.4           | Updating assignment tracker and prepared by client request list for items received today |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
|                          |                 |                 | Testing                      |               |   |
| Casella,John M.          | Staff/Assistant | 3/31/2022       | Year-End Substantive Testing | 6.0           | Testing goods received not invoiced and Co-op advertising accrued expenses  |
| Utkarsh Kaushik          | Staff/Assistant | 3/31/2022       | Year-End Substantive Testing | 9.0           | Organizing selection supports for over the counter sales, sales cutoff, and accounts receivable testing   |
| Deepankar Nayyar         | Senior          | 4/1/2022        | Year-End Substantive Testing | 5.0           | Accrued vendor chargeback - Wholesalers testing   |
| Deepankar Nayyar         | Senior          | 4/1/2022        | Year-End Substantive Testing | 4.0           | Sales/Accounts receivable transaction testing   |
| Furtado,Justin V         | Manager         | 4/4/2022        | Year-End Substantive Testing | 6.7           | Aptensio returns reserve review   |
| Sonika,Avinash           | Senior Manager  | 4/4/2022        | Planning Activities          | 3.0           | Review planning documents   |
| D'Alessandro,Nicholas A  | Manager         | 4/4/2022        | Year-End Substantive Testing | 4.8           | Purdue Revenue and trade receivable Helix program including correlation, cash anchor, risk assessment, credit adjustment and analytical procedures. |
| Piotroski,Edmund Anthony | Senior          | 4/4/2022        | Year-End Substantive Testing | 2.0           | Goods Received, Inventory Received testing Investigation  |
| D'Alessandro,Nicholas A  | Manager         | 4/4/2022        | Year-End Substantive Testing | 2.3           | Over-the-Counter product analytic and sales cutoff and regular sales testing (including alternate selections for a lost shipment on a selection).   |
| Mercier,Joseph D         | Senior          | 4/4/2022        | Year-End Substantive Testing | 1.2           | Investments rollforward preparation   |
| Piotroski,Edmund Anthony | Senior          | 4/4/2022        | Year-End Substantive Testing | 0.5           | Team morning status call to discuss audit progress - J. Casella, N. Patel,  |
| Piotroski,Edmund Anthony | Senior          | 4/4/2022        | Year-End Substantive Testing | 0.5           | Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski   |
| Patel,Nikita P.          | Staff/Assistant | 4/4/2022        | Year-End Substantive Testing | 0.2           | Updating prepared by client request list for items received from client as of today   |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
| Piotroski,Edmund Anthony | Senior          | 4/4/2022        | Year-End Substantive Testing | 3.0           | Rhodes Pharma Expenses Review and Selections  |
| Mercier,Joseph D         | Senior          | 4/4/2022        | Year-End Substantive Testing | 3.5           | Accrued vendor chargeback wholesaler preparation  |
| Piotroski,Edmund Anthony | Senior          | 4/4/2022        | Year-End Substantive Testing | 2.0           | Documentation of Liabilities subject to compromise testing                              |
| Casella,John M.          | Staff/Assistant | 4/4/2022        | Year-End Substantive Testing | 8.0           | Cash Confirmations and accrual Testing  |
| Casella,John M.          | Staff/Assistant | 4/4/2022        | Year-End Substantive Testing | 0.5           | Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski   |
| Casella,John M.          | Staff/Assistant | 4/4/2022        | Year-End Substantive Testing | 0.5           | Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski |
| Mercier,Joseph D         | Senior          | 4/4/2022        | Year-End Substantive Testing | 2.0           | Inventory compilation preparation   |
| Kulbhusan Singh          | Senior          | 4/4/2022        | Risk Assurance/IT Activities | 1.0           | Preparing journal entry IT analyzer   |
| Patel,Nikita P.          | Staff/Assistant | 4/4/2022        | Year-End Substantive Testing | 0.5           | Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski   |
| Patel,Nikita P.          | Staff/Assistant | 4/4/2022        | Year-End Substantive Testing | 0.5           | Team morning status call to discuss audit progress - J. Casella, N. Patel,              |
| Memeti,Andi              | Senior          | 4/4/2022        | Risk Assurance/IT Activities | 2.0           | Review of service organization reliance reports   |
| Ashish Agarwal           | Manager         | 4/4/2022        | Year-End Substantive Testing | 9.0           | Review of data analytics revenue testing workpapers                                     |
| Patel,Nikita P.          | Staff/Assistant | 4/4/2022        | Year-End Substantive Testing | 5.4           | Documentation of data analytics program for revenue                                     |
| Patel,Nikita P.          | Staff/Assistant | 4/4/2022        | Year-End Substantive Testing | 1.6           | Substantively testing revenue with support we have so far for selections                |

| Employee Name            | Rank              | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|-------------------|-----------------|------------------------------|---------------|--|
| Kulbhusan Singh          | Senior            | 4/4/2022        | Risk Assurance/IT Activities | 6.0           | Preparing journal entry IT analyzer cont.  |
| Sagarwala Savithri Devi  | Senior            | 4/4/2022        | Risk Assurance/IT Activities | 2.0           | Initial review and scoping of service organization testing reports   |
| Pereira,Christopher A.   | Partner/Principal | 4/5/2022        | Quality Review               | 2.0           | Review of planning documentation   |
| D'Alessandro,Nicholas A  | Manager           | 4/5/2022        | Year-End Substantive Testing | 2.6           | Updating the client portal and request list and following up on various requests such as other credit adjustment explanations/support, chargeback testing, gross to net files, revenue |
| Piotroski,Edmund Anthony | Senior            | 4/5/2022        | Year-End Substantive Testing | 2.0           | Detail Review Accrued selling and promotion testing  |
| Sonika,Avinash           | Senior Manager    | 4/5/2022        | Planning Activities          | 2.0           | Review planning documents continued  |
| D'Alessandro,Nicholas A  | Manager           | 4/5/2022        | Year-End Substantive Testing | 6.7           | Rhodes Pharma Revenue and trade receivable Helix program including correlation, cash anchor, risk assessment, credit adjustment and analytical procedures.                             |
| Mercier,Joseph D         | Senior            | 4/5/2022        | Year-End Substantive Testing | 0.5           | Accrued vendor chargeback wholesale preparation  |
| Piotroski,Edmund Anthony | Senior            | 4/5/2022        | Year-End Substantive Testing | 1.3           | Detail Review Payroll analytic   |
| Furtado,Justin V         | Manager           | 4/5/2022        | Year-End Substantive Testing | 2.7           | Prepaid expenses review  |
| Piotroski,Edmund Anthony | Senior            | 4/5/2022        | Year-End Substantive Testing | 0.5           | Team morning status call to discuss audit progress - J. Casella, N. Patel,   |
| Patel,Nikita P.          | Staff/Assistant   | 4/5/2022        | Year-End Substantive Testing | 0.5           | Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski  |
| Patel,Nikita P.          | Staff/Assistant   | 4/5/2022        | Year-End Substantive Testing | 0.5           | Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski  |
| Mercier,Joseph D         | Senior            | 4/5/2022        | Year-End Substantive Testing | 1.5           | Investments rollforward preparation/support request  |
| Piotroski,Edmund Anthony | Senior            | 4/5/2022        | Year-End Substantive Testing | 2.0           | Detail Review Accrued expenses   |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
| Piotroski,Edmund Anthony | Senior          | 4/5/2022        | Year-End Substantive Testing | 0.8           | Rhodes Pharma Royalties Expense   |
| Patel,Nikita P.          | Staff/Assistant | 4/5/2022        | Year-End Substantive Testing | 3.6           | Organizing and testing cash anchor / cash receipt selections for Purdue and Rhodes pharma |
| Sagarwala Savithri Devi  | Senior          | 4/5/2022        | Risk Assurance/IT Activities | 5.0           | Review of Amazon service organization report  |
| Piotroski,Edmund Anthony | Senior          | 4/5/2022        | Year-End Substantive Testing | 0.5           | Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski     |
| Piotroski,Edmund Anthony | Senior          | 4/5/2022        | Year-End Substantive Testing | 3.0           | Detail Review Accrued research and development  |
| Casella,John M.          | Staff/Assistant | 4/5/2022        | Year-End Substantive Testing | 0.5           | Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski     |
| Casella,John M.          | Staff/Assistant | 4/5/2022        | Year-End Substantive Testing | 0.5           | Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski   |
| Piotroski,Edmund Anthony | Senior          | 4/5/2022        | Year-End Substantive Testing | 2.0           | Detail Review Accrued Legal Fees  |
| Mercier,Joseph D         | Senior          | 4/5/2022        | Year-End Substantive Testing | 2.0           | Inventory price testing review  |
| Mercier,Joseph D         | Senior          | 4/5/2022        | Year-End Substantive Testing | 1.5           | Inventory compilation review  |
| Ashish Agarwal           | Manager         | 4/5/2022        | Year-End Substantive Testing | 1.0           | Review of data analytics revenue testing workpapers cont.                                 |
| Mercier,Joseph D         | Senior          | 4/5/2022        | Year-End Substantive Testing | 0.5           | Investments lead sheet review   |
| Patel,Nikita P.          | Staff/Assistant | 4/5/2022        | Year-End Substantive Testing | 1.6           | Documentation data analytics program for revenue cont.                                    |
| Patel,Nikita P.          | Staff/Assistant | 4/5/2022        | Year-End Substantive Testing | 0.4           | Updating prepared by client request list for items received from client as of today       |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
| Patel,Nikita P.          | Staff/Assistant | 4/5/2022        | Year-End Substantive Testing | 0.4           | Addressing comments about inventory price testing for Purdue pharma   |
| Patel,Nikita P.          | Staff/Assistant | 4/5/2022        | Year-End Substantive Testing | 0.9           | Continuing to substantively test revenue with support we have so far for selections   |
| Casella,John M.          | Staff/Assistant | 4/5/2022        | Year-End Substantive Testing | 8.5           | Rhodes Pharma Cost of goods sold analytic preparation   |
| D'Alessandro,Nicholas A  | Manager         | 4/6/2022        | Year-End Substantive Testing | 3.9           | Purdue other credit adjustment testing.   |
| Deepankar Nayyar         | Senior          | 4/6/2022        | Year-End Substantive Testing | 6.0           | Payroll expense testing and W2 reconciliation   |
| D'Alessandro,Nicholas A  | Manager         | 4/6/2022        | Year-End Substantive Testing | 4.8           | Purdue other credit adjustment discussion with customer service given an excess inventory price increase clawback and opioid state tax discussion |
| Furtado,Justin V         | Manager         | 4/6/2022        | Year-End Substantive Testing | 1.1           | Cont. Review of prepaid expense testing   |
| Piotroski,Edmund Anthony | Senior          | 4/6/2022        | Year-End Substantive Testing | 0.5           | Team morning status call to discuss audit progress - J. Casella, N. Patel,  |
| Piotroski,Edmund Anthony | Senior          | 4/6/2022        | Year-End Substantive Testing | 0.5           | Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski   |
| Piotroski,Edmund Anthony | Senior          | 4/6/2022        | Year-End Substantive Testing | 10.0          | Cash Workpaper Review and preparation   |
| Mercier,Joseph D         | Senior          | 4/6/2022        | Year-End Substantive Testing | 2.0           | i-contracts vendor chargeback listing preparation   |
| Patel,Nikita P.          | Staff/Assistant | 4/6/2022        | Year-End Substantive Testing | 1.7           | Updating prepared by client request list for items received from client as of today   |
| Mercier,Joseph D         | Senior          | 4/6/2022        | Year-End Substantive Testing | 1.0           | Rhodes Pharma accounts receivable lead sheet review and variance explanations   |
| Mercier,Joseph D         | Senior          | 4/6/2022        | Year-End Substantive         | 1.5           | Vida investment schedule and support review   |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
|                          |                 |                 | Testing                      |               |   |
| Patel,Nikita P.          | Staff/Assistant | 4/6/2022        | Year-End Substantive Testing | 1.3           | Addressing review comments in substantive testing   |
| Patel,Nikita P.          | Staff/Assistant | 4/6/2022        | Year-End Substantive Testing | 0.5           | Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski   |
| Patel,Nikita P.          | Staff/Assistant | 4/6/2022        | Year-End Substantive Testing | 0.5           | Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski   |
| Mercier,Joseph D         | Senior          | 4/6/2022        | Year-End Substantive Testing | 1.5           | Rhodes Pharma inventory lead sheet review   |
| Casella,John M.          | Staff/Assistant | 4/6/2022        | Year-End Substantive Testing | 0.5           | Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski   |
| Casella,John M.          | Staff/Assistant | 4/6/2022        | Year-End Substantive Testing | 0.5           | Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski   |
| Patel,Nikita P.          | Staff/Assistant | 4/6/2022        | Year-End Substantive Testing | 1.1           | Documentation of revenue testing lead sheet   |
| Patel,Nikita P.          | Staff/Assistant | 4/6/2022        | Year-End Substantive Testing | 3.1           | Testing delivery documents for sales cutoff testing and sending global delivery services instructions to test regular sales support |
| Sagarwala Savithri Devi  | Senior          | 4/6/2022        | Risk Assurance/IT Activities | 4.0           | Review of Sungard service organization report   |
| Casella,John M.          | Staff/Assistant | 4/6/2022        | Year-End Substantive Testing | 8.5           | Rhodes cost of goods sold analytic cont.  |
| Urja Ahuja               | Staff/Assistant | 4/6/2022        | Year-End Substantive Testing | 9.0           | Updating payroll expense testing and W2 reconciliation  |
| Piotroski,Edmund Anthony | Senior          | 4/7/2022        | Year-End Substantive Testing | 5.0           | Aptensio Return Reserve Documentation and review  |
| D'Alessandro,Nicholas A  | Manager         | 4/7/2022        | Year-End Substantive Testing | 3.8           | Inventory testing review for both Purdue and Rhodes Pharma  |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
| Piotroski,Edmund Anthony | Senior          | 4/7/2022        | Year-End Substantive Testing | 1.0           | Review of cash testing documentation  |
| Piotroski,Edmund Anthony | Senior          | 4/7/2022        | Year-End Substantive Testing | 0.5           | Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski                                       |
| Mercier,Joseph D         | Senior          | 4/7/2022        | Year-End Substantive Testing | 2.0           | Sales lead sheet review   |
| Piotroski,Edmund Anthony | Senior          | 4/7/2022        | Year-End Substantive Testing | 1.0           | Goods Received, Invoices Received, AP Call and support review   |
| Piotroski,Edmund Anthony | Senior          | 4/7/2022        | Year-End Substantive Testing | 3.0           | Touchpoints with Staff Jack Casella, Humza Mumtaz and Nikita Patel on the status of their task lists and items identified (3) |
| Mercier,Joseph D         | Senior          | 4/7/2022        | Independence Procedures      | 0.5           | Independence Procedure preparation  |
| Piotroski,Edmund Anthony | Senior          | 4/7/2022        | Year-End Substantive Testing | 1.0           | Accrued Legal support Review  |
| Mercier,Joseph D         | Senior          | 4/7/2022        | Year-End Substantive Testing | 1.0           | Sales cutoff register review  |
| Piotroski,Edmund Anthony | Senior          | 4/7/2022        | Year-End Substantive Testing | 0.5           | Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski   |
| Patel,Nikita P.          | Staff/Assistant | 4/7/2022        | Year-End Substantive Testing | 0.2           | Updating prepared by client request list for items received from client as of today   |
| Patel,Nikita P.          | Staff/Assistant | 4/7/2022        | Year-End Substantive Testing | 2.3           | Testing subsequent event cash receipt and cash disbursement selection support from client                                     |
| Gurbani Bal              | Staff/Assistant | 4/7/2022        | Year-End Substantive Testing | 7.0           | Performing vendor chargeback testing procedures   |
| Mercier,Joseph D         | Senior          | 4/7/2022        | Year-End Substantive Testing | 1.5           | Documentation of investments rollforward  |
| Memeti,Andi              | Senior          | 4/7/2022        | Risk Assurance/IT Activities | 2.0           | Assign task to GDS team and call to walk through how to complete the SOC reports  |

| Employee Name            | Rank              | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-------------------|-----------------|------------------------------|---------------|---|
| Casella,John M.          | Staff/Assistant   | 4/7/2022        | Year-End Substantive Testing | 0.5           | Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski           |
| Casella,John M.          | Staff/Assistant   | 4/7/2022        | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, E. Piotroski       |
| Mercier,Joseph D         | Senior            | 4/7/2022        | Independence Procedures      | 0.5           | Independence summary memo preparation   |
| Urja Ahuja               | Staff/Assistant   | 4/7/2022        | Year-End Substantive Testing | 6.0           | Updating payroll expense testing and W2 reconciliation cont.                                      |
| Sagarwala Savithri Devi  | Senior            | 4/7/2022        | Risk Assurance/IT Activities | 1.0           | Review of Inmar service organization report   |
| Patel,Nikita P.          | Staff/Assistant   | 4/7/2022        | Year-End Substantive Testing | 0.5           | Team night status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, E. Piotroski |
| Patel,Nikita P.          | Staff/Assistant   | 4/7/2022        | Year-End Substantive Testing | 0.5           | Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski           |
| Patel,Nikita P.          | Staff/Assistant   | 4/7/2022        | Year-End Substantive Testing | 4.6           | Testing sales support from client now that delivery information came in                           |
| Patel,Nikita P.          | Staff/Assistant   | 4/7/2022        | Year-End Substantive Testing | 0.1           | Rerunning certain reports for data analytics program for revenue as requested                     |
| Casella,John M.          | Staff/Assistant   | 4/7/2022        | Year-End Substantive Testing | 7.0           | Documentation of cash account confirmations and agreement to reconciliations                      |
| Piotroski,Edmund Anthony | Senior            | 4/8/2022        | Year-End Substantive Testing | 1.5           | Posting time in accordance with Purdue Bankruptcy Detail Requirements                             |
| Furtado,Justin V         | Manager           | 4/8/2022        | Year-End Substantive Testing | 2.0           | Accrued legal expenses and goods received accrual review  |
| Caporale,Amelia M        | Partner/Principal | 4/8/2022        | Year-End Substantive Testing | 0.5           | Discuss gross to net audit approach with N. D'Alessandro and J. Molchan                           |
| Mercier,Joseph D         | Senior            | 4/8/2022        | Year-End Substantive Testing | 1.5           | Investments lead sheet variance explanations  |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
| Mercier,Joseph D         | Senior          | 4/8/2022        | Year-End Substantive Testing | 0.5           | Over the counter sales cutoff testing   |
| Deepankar Nayyar         | Senior          | 4/8/2022        | Year-End Substantive Testing | 9.0           | Purdue Pharma vendor chargeback testing   |
| D'Alessandro,Nicholas A  | Manager         | 4/8/2022        | Year-End Substantive Testing | 6.4           | Updating request list and providing a status of workpapers by account to ensure we are caught up with testing selections and schedules received from the client thus far. |
| Memeti,Andi              | Senior          | 4/8/2022        | Risk Assurance/IT Activities | 1.0           | Documentation of the information technology planning memo   |
| Casella,John M.          | Staff/Assistant | 4/8/2022        | Year-End Substantive Testing | 0.5           | Team night call to discuss audit progress - J. Casella, N. Patel, J. Mercier, E. Piotroski  |
| Casella,John M.          | Staff/Assistant | 4/8/2022        | Year-End Substantive Testing | 0.5           | Team morning status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, E. Piotroski   |
| Piotroski,Edmund Anthony | Senior          | 4/8/2022        | Year-End Substantive Testing | 1.0           | Accrued Legal Discussion with Rich Brown, review of files provided (1)  |
| Piotroski,Edmund Anthony | Senior          | 4/8/2022        | Year-End Substantive Testing | 0.5           | Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski   |
| Sagarwala Savithri Devi  | Senior          | 4/8/2022        | Risk Assurance/IT Activities | 5.0           | Documentation of Inmar service organization testing workplan  |
| Piotroski,Edmund Anthony | Senior          | 4/8/2022        | Year-End Substantive Testing | 1.0           | Connection with Justin Furtado, Manager on Aptensio Return Reserve/touchpoint setup   |
| Mercier,Joseph D         | Senior          | 4/8/2022        | Year-End Substantive Testing | 2.5           | Intercompany lead sheet review  |
| Piotroski,Edmund Anthony | Senior          | 4/8/2022        | Year-End Substantive Testing | 0.5           | Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski   |
| Mercier,Joseph D         | Senior          | 4/8/2022        | Year-End Substantive Testing | 0.5           | Over the counter and accounts receivable aging testing  |
| Casella,John M.          | Staff/Assistant | 4/8/2022        | Year-End Substantive Testing | 4.5           | Accrued Co-op advertising testing   |

| Employee Name            | Rank              | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-------------------|-----------------|------------------------------|---------------|---|
| Memeti,Andi              | Senior            | 4/8/2022        | Risk Assurance/IT Activities | 1.0           | Review GDS work and assign tasks to Staff   |
| Gurbani Bal              | Staff/Assistant   | 4/8/2022        | Year-End Substantive Testing | 9.0           | Performing vendor chargeback testing procedures cont.   |
| D'Alessandro,Nicholas A  | Manager           | 4/11/2022       | Year-End Substantive Testing | 1.7           | Updating request list and team tracker before our Tuesday call with the client on overall status of the audit.  |
| D'Alessandro,Nicholas A  | Manager           | 4/11/2022       | Year-End Substantive Testing | 5.0           | Inventory testing including proof of delivery documents, inventory lower of cost net realizable value testing, inventory price testing, inventory compilation and tie out |
| Furtado,Justin V         | Manager           | 4/11/2022       | Year-End Substantive Testing | 3.5           | Review of commercial rebates testing  |
| D'Alessandro,Nicholas A  | Manager           | 4/11/2022       | Year-End Substantive Testing | 0.5           | Night status call with team Eddie Piotroski, EY Senior, Jack, EY Staff  |
| Caporale,Amelia M        | Partner/Principal | 4/11/2022       | Year-End Substantive Testing | 0.5           | Meeting to discuss Audit committee meeting with J. Furtado and T. Ronan   |
| Mercier,Joseph D         | Senior            | 4/11/2022       | Year-End Substantive Testing | 1.0           | i-contract listing review and vendor chargeback percentage question   |
| Piotroski,Edmund Anthony | Senior            | 4/11/2022       | Year-End Substantive Testing | 3.3           | Detail Review Cost of Goods Sold Analytic completeness for call   |
| D'Alessandro,Nicholas A  | Manager           | 4/11/2022       | Year-End Substantive Testing | 0.5           | Morning status call with team Eddie Piotroski, EY Senior, Jack, EY Staff  |
| Piotroski,Edmund Anthony | Senior            | 4/11/2022       | Year-End Substantive Testing | 2.3           | Client Request List Update (0.3)  |
| Piotroski,Edmund Anthony | Senior            | 4/11/2022       | Year-End Substantive Testing | 0.5           | Aptensio Summary of Variances File  |
| Piotroski,Edmund Anthony | Senior            | 4/11/2022       | Year-End Substantive Testing | 0.5           | Morning Team Meeting/Afternoon Team Meeting with Jack Casella, Nick D'Alessandro  |
| Piotroski,Edmund Anthony | Senior            | 4/11/2022       | Year-End Substantive Testing | 0.4           | Detail Review Rhodes Pharmaceuticals LP Payroll Analytic  |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|-----------------|-----------------|------------------------------|---------------|--|
| Piotroski,Edmund Anthony | Senior          | 4/11/2022       | Year-End Substantive Testing | 3.5           | W2 Rec Payroll Expenses Detail Review  |
| Sieglar,Jeffrey Thomas   | Staff/Assistant | 4/11/2022       | Risk Assurance/IT Activities | 1.0           | Request list prep and emails to contacts   |
| Casella,John M.          | Staff/Assistant | 4/11/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski   |
| Mercier,Joseph D         | Senior          | 4/11/2022       | Year-End Substantive Testing | 2.0           | Standard cost listing preparation  |
| Casella,John M.          | Staff/Assistant | 4/11/2022       | Year-End Substantive Testing | 8.0           | Accrued legal testing  |
| Furtado,Justin V         | Manager         | 4/12/2022       | Year-End Substantive Testing | 5.6           | Review of Cost of Goods Sold analytic  |
| D'Alessandro,Nicholas A  | Manager         | 4/12/2022       | Year-End Substantive Testing | 0.5           | Request list call with the client including Eric Nowakowski, Controller, Rebecca Ulman, Accounting Manager, Justin Furtado, EY Manager and Eddie Piotroski, Senior |
| Piotroski,Edmund Anthony | Senior          | 4/12/2022       | Year-End Substantive Testing | 2.2           | Working through audit tracker to clear comments - Progress and questions coming up with (2.2)  |
| D'Alessandro,Nicholas A  | Manager         | 4/12/2022       | Year-End Substantive Testing | 4.1           | Request list set up before call with client, inventory testing files and vendor chargeback testing for Purdue  |
| Piotroski,Edmund Anthony | Senior          | 4/12/2022       | Year-End Substantive Testing | 0.5           | Client Request List Call (10:30-11, 0.5 hrs.)  |
| Piotroski,Edmund Anthony | Senior          | 4/12/2022       | Year-End Substantive Testing | 0.5           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Jack Casella and Joe Mercier                                   |
| Piotroski,Edmund Anthony | Senior          | 4/12/2022       | Year-End Substantive Testing | 0.5           | Detail Review Cost of Goods Sold Analytic completeness for call  |
| D'Alessandro,Nicholas A  | Manager         | 4/12/2022       | Year-End Substantive Testing | 0.5           | Gross-to-net status call with Eric Nowakowski, Controller and Justin Furtado, EY Manager   |
| Piotroski,Edmund Anthony | Senior          | 4/12/2022       | Year-End Substantive Testing | 0.5           | AP Aging / Rhodes Pharmaceuticals LP cutoff selections touchpoint with Humza Mumtaz(0.5)   |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
| Piotroski,Edmund Anthony | Senior          | 4/12/2022       | Year-End Substantive Testing | 1.2           | Cost of Goods Sold Analytic Call (3-4:15 PM), 1.2 Hours                               |
| Piotroski,Edmund Anthony | Senior          | 4/12/2022       | Year-End Substantive Testing | 0.8           | Detail Review Rhodes Pharmaceuticals LP Payroll Analytic                              |
| Piotroski,Edmund Anthony | Senior          | 4/12/2022       | Year-End Substantive Testing | 1.0           | Aptensio Call with Ron Haberlin and Justin Furtado (2-3pm, 1 hour)                    |
| Piotroski,Edmund Anthony | Senior          | 4/12/2022       | Year-End Substantive Testing | 1.8           | Aptensio Summary of Variances File  |
| Mercier,Joseph D         | Senior          | 4/12/2022       | Year-End Substantive Testing | 0.5           | Accounts receivable aging delivery documentation                                      |
| Mercier,Joseph D         | Senior          | 4/12/2022       | Year-End Substantive Testing | 0.5           | Over the counter sales cutoff testing and review                                      |
| Piotroski,Edmund Anthony | Senior          | 4/12/2022       | Year-End Substantive Testing | 0.3           | EY Portal Review & Client Request List Update   |
| Piotroski,Edmund Anthony | Senior          | 4/12/2022       | Year-End Substantive Testing | 6.2           | W2 Rec Payroll Expenses Detail Review   |
| Mercier,Joseph D         | Senior          | 4/12/2022       | Year-End Substantive Testing | 0.5           | Documentation of Investment testing support   |
| Casella,John M.          | Staff/Assistant | 4/12/2022       | Year-End Substantive Testing | 5.0           | Documentation of cost of goods sold analytic expectations                             |
| Mercier,Joseph D         | Senior          | 4/12/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, E. Piotroski                 |
| Casella,John M.          | Staff/Assistant | 4/12/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress -J. Mercier, N. D'Alessandro, E. Piotroski |
| Mercier,Joseph D         | Senior          | 4/12/2022       | Year-End Substantive Testing | 0.5           | Rhodes inventory summary preparation  |
| Mercier,Joseph D         | Senior          | 4/12/2022       | Year-End Substantive         | 0.5           | Royalty income confirmation preparation   |

| Employee Name            | Rank              | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-------------------|-----------------|------------------------------|---------------|---|
|                          |                   |                 | Testing                      |               |   |
| Siegler,Jeffrey Thomas   | Staff/Assistant   | 4/12/2022       | Risk Assurance/IT Activities | 1.0           | Request list prep and emails to contacts  |
| Gurbani Bal              | Staff/Assistant   | 4/12/2022       | Year-End Substantive Testing | 3.0           | Performing vendor chargeback testing procedures cont.   |
| Caporale,Amelia M        | Partner/Principal | 4/13/2022       | Year-End Substantive Testing | 2.5           | Attend audit committee meeting  |
| Redmond,Robert L.        | Manager           | 4/13/2022       | Risk Assurance/IT Activities | 0.5           | Meeting w/ B. Palmer to discuss how Purdue utilizes ValueCentric  |
| Redmond,Robert L.        | Manager           | 4/13/2022       | Risk Assurance/IT Activities | 0.5           | Review of ValueCentric service organization report  |
| D'Alessandro,Nicholas A  | Manager           | 4/13/2022       | Year-End Substantive Testing | 0.5           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Humza Mumtaz, Jack Casella and Joe Mercier |
| Furtado,Justin V         | Manager           | 4/13/2022       | Year-End Substantive Testing | 8.3           | Review of Aptensio returns reserve  |
| Redmond,Robert L.        | Manager           | 4/13/2022       | Risk Assurance/IT Activities | 1.0           | Review of planning documentation  |
| D'Alessandro,Nicholas A  | Manager           | 4/13/2022       | Year-End Substantive Testing | 4.1           | Rhodes Pharma inventory files, vendor chargeback review of testing and preparing for status meeting/revenue walkthrough with Partner  |
| Piotroski,Edmund Anthony | Senior            | 4/13/2022       | Year-End Substantive Testing | 1.0           | Setting up Staff Jack on Subsequent Events Ownership (1 Hour)   |
| D'Alessandro,Nicholas A  | Manager           | 4/13/2022       | Year-End Substantive Testing | 0.5           | Night status call with team Eddie Piotroski, EY Senior, Joseph Mercier, EY Senior, Jack, EY Staff   |
| Piotroski,Edmund Anthony | Senior            | 4/13/2022       | Year-End Substantive Testing | 1.2           | Rhodes Pharmaceuticals LP Accrued accounts payable Call & Aptensio discussion with Ron, Eric Flaitch and Jack Casella (1.2)   |
| Piotroski,Edmund Anthony | Senior            | 4/13/2022       | Year-End Substantive Testing | 0.8           | Internal call to discuss current testing status and subsequent procedures to be performed. Present:Nick D'Alessandro, Jack Casella and Joe Mercier                                |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|-----------------|-----------------|------------------------------|---------------|--|
| Piotroski,Edmund Anthony | Senior          | 4/13/2022       | Year-End Substantive Testing | 0.8           | Ron Aptensio Email Review  |
| Piotroski,Edmund Anthony | Senior          | 4/13/2022       | Year-End Substantive Testing | 1.0           | Group Status Call with Justin Furtado, Nick D'Alessandro Detail Review and Joe Mercier 1PM - 2PM             |
| Piotroski,Edmund Anthony | Senior          | 4/13/2022       | Year-End Substantive Testing | 0.5           | Documentation of Accrued legal expense testing procedures  |
| Piotroski,Edmund Anthony | Senior          | 4/13/2022       | Year-End Substantive Testing | 0.2           | W2 Follow Up Review and Humza Connect (0.2)  |
| Piotroski,Edmund Anthony | Senior          | 4/13/2022       | Year-End Substantive Testing | 0.2           | General Comment Clearing Purdue Pharmaceuticals LP/Rhodes Pharmaceuticals LP                                 |
| Piotroski,Edmund Anthony | Senior          | 4/13/2022       | Year-End Substantive Testing | 0.5           | Responding to client email regarding W2 reconciliation   |
| Casella,John M.          | Staff/Assistant | 4/13/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski |
| Piotroski,Edmund Anthony | Senior          | 4/13/2022       | Year-End Substantive Testing | 0.2           | Limited Scope Client Request List update   |
| Mercier,Joseph D         | Senior          | 4/13/2022       | Year-End Substantive Testing | 1.5           | Rhodes Inventory summary preparation   |
| Piotroski,Edmund Anthony | Senior          | 4/13/2022       | Year-End Substantive Testing | 1.5           | Review of accrued bonus and severance testing schedules  |
| Mercier,Joseph D         | Senior          | 4/13/2022       | Year-End Substantive Testing | 1.0           | Rhodes Inventory price testing preparation   |
| Piotroski,Edmund Anthony | Senior          | 4/13/2022       | Year-End Substantive Testing | 3.0           | Cost of Goods Sold analytic Investigation (3)  |
| Mercier,Joseph D         | Senior          | 4/13/2022       | Year-End Substantive Testing | 0.2           | Over the counter Emerson inventory confirmation preparation  |
| Piotroski,Edmund Anthony | Senior          | 4/13/2022       | Year-End Substantive         | 0.2           | Respond to Dee Cabral / portal update  |

| Employee Name            | Rank              | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-------------------|-----------------|------------------------------|---------------|---|
|                          |                   |                 | Testing                      |               |   |
| Memeti,Andi              | Senior            | 4/13/2022       | Risk Assurance/IT Activities | 2.0           | Review Ceridian service organization reports  |
| Mercier,Joseph D         | Senior            | 4/13/2022       | Year-End Substantive Testing | 0.5           | Shipping documentation for trade receivable confirmations   |
| Casella,John M.          | Staff/Assistant   | 4/13/2022       | Year-End Substantive Testing | 8.0           | Updating documentation for cash confirmation requests and related cash account reconciliations                                |
| Mercier,Joseph D         | Senior            | 4/13/2022       | Year-End Substantive Testing | 1.0           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski                  |
| Mercier,Joseph D         | Senior            | 4/13/2022       | Year-End Substantive Testing | 1.0           | Perform over the counter Sales Testing  |
| Sieglar,Jeffrey Thomas   | Staff/Assistant   | 4/13/2022       | Risk Assurance/IT Activities | 2.0           | Meeting with Bob Palma to go over ValuCentic request list   |
| Mercier,Joseph D         | Senior            | 4/13/2022       | Year-End Substantive Testing | 0.3           | Documented instructions for Rhodes inventory and Purdue equity rollforward  |
| Caporale,Amelia M        | Partner/Principal | 4/14/2022       | Year-End Substantive Testing | 1.5           | Review revenue audit testing with J. Furtado and N. D'Alessandro and discuss Avrio audit scoping with T. Ronan and audit team |
| Piotroski,Edmund Anthony | Senior            | 4/14/2022       | Year-End Substantive Testing | 5.5           | Purdue Pharmaceuticals LP Inventory Review  |
| Deepankar Nayyar         | Senior            | 4/14/2022       | Year-End Substantive Testing | 5.0           | Rhodes Pharma inventory - lower of cost or net realizable value testing   |
| Furtado,Justin V         | Manager           | 4/14/2022       | Year-End Substantive Testing | 4.1           | Review of Cost of Goods Sold analytic cont.   |
| Piotroski,Edmund Anthony | Senior            | 4/14/2022       | Year-End Substantive Testing | 5.0           | Rhodes Pharmaceuticals LP Inventory Review  |
| D'Alessandro,Nicholas A  | Manager           | 4/14/2022       | Year-End Substantive Testing | 0.5           | Morning status call with team Eddie Piotroski, EY Senior, Joseph Mercier, EY Senior, Jack, EY Staff                           |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
| Mercier,Joseph D         | Senior          | 4/14/2022       | Year-End Substantive Testing | 0.5           | Emerson over the counter sap preparation and support request  |
| Mercier,Joseph D         | Senior          | 4/14/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski  |
| Deepankar Nayyar         | Senior          | 4/14/2022       | Year-End Substantive Testing | 4.0           | Documentation of Equity Rollforward   |
| Memeti,Andi              | Senior          | 4/14/2022       | Risk Assurance/IT Activities | 2.0           | Call with client for the ValueCentric service organization report and walkthrough evidence  |
| D'Alessandro,Nicholas A  | Manager         | 4/14/2022       | Year-End Substantive Testing | 0.5           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Nick D'Alessandro, Jack Casella and Joe Mercier               |
| Memeti,Andi              | Senior          | 4/14/2022       | Risk Assurance/IT Activities | 2.0           | Internal call with team to discuss strategy on Purdue and next steps with in-scope service organization reports.  |
| Piotroski,Edmund Anthony | Senior          | 4/14/2022       | Year-End Substantive Testing | 0.8           | Morning Team Meeting/Afternoon Team Meeting with Jack Casella, Justin Furtado and Nick D'Alessandro   |
| Siegler,Jeffrey Thomas   | Staff/Assistant | 4/14/2022       | Risk Assurance/IT Activities | 1.0           | Organizing of evidence for service organization reports   |
| D'Alessandro,Nicholas A  | Manager         | 4/14/2022       | Year-End Substantive Testing | 2.1           | Revenue Helix program for controlled substance products and Over-the-Counter testing walkthrough with Amelia Caporale, EY Partner and Justin Furtado, EY Manager. |
| Piotroski,Edmund Anthony | Senior          | 4/14/2022       | Year-End Substantive Testing | 2.1           | Review of substantive audit testing workpapers  |
| Casella,John M.          | Staff/Assistant | 4/14/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski  |
| Mercier,Joseph D         | Senior          | 4/14/2022       | Year-End Substantive Testing | 0.5           | Rollback promotion consolidation  |
| Memeti,Andi              | Senior          | 4/14/2022       | Risk Assurance/IT Activities | 2.0           | Updating request list for Amazon, Azure, Sungard, and ValueCentric testing  |
| Casella,John M.          | Staff/Assistant | 4/14/2022       | Year-End Substantive Testing | 7.0           | Subsequent Events testing and selection   |

| Employee Name            | Rank                      | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|---------------------------|-----------------|------------------------------|---------------|---|
| Sarah Azraa              | Client Serving Contractor | 4/14/2022       | Year-End Substantive Testing | 5.0           | Rhodes Pharma - inventory lower of cost or net realizable value testing   |
| Furtado,Justin V         | Manager                   | 4/15/2022       | Year-End Substantive Testing | 2.0           | Review of actuary pension testing follow-ups  |
| Piotroski,Edmund Anthony | Senior                    | 4/15/2022       | Year-End Substantive Testing | 0.8           | Rhodes inventory Receipts selections with follow up email (.8)  |
| D'Alessandro,Nicholas A  | Manager                   | 4/15/2022       | Year-End Substantive Testing | 0.5           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier |
| D'Alessandro,Nicholas A  | Manager                   | 4/15/2022       | Year-End Substantive Testing | 2.5           | Updating the request list and status tracker for each account and reviewing low risk accounts including accounts payable and subsequent events.                     |
| D'Alessandro,Nicholas A  | Manager                   | 4/15/2022       | Year-End Substantive Testing | 0.5           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier |
| Mercier,Joseph D         | Senior                    | 4/15/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski  |
| Piotroski,Edmund Anthony | Senior                    | 4/15/2022       | Year-End Substantive Testing | 0.3           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier |
| Piotroski,Edmund Anthony | Senior                    | 4/15/2022       | Year-End Substantive Testing | 0.5           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier |
| Piotroski,Edmund Anthony | Senior                    | 4/15/2022       | Year-End Substantive Testing | 0.6           | Medicare/MedD Accrual / GDS Email (Confirm consistent methodology) 0.6  |
| Memeti,Andi              | Senior                    | 4/15/2022       | Risk Assurance/IT Activities | 2.0           | Documenting of the ValueCentric manage access related controls  |
| Piotroski,Edmund Anthony | Senior                    | 4/15/2022       | Year-End Substantive Testing | 0.9           | Jack Casella Audit Sendoff Connection and cash touchpoint (0.9)   |
| Piotroski,Edmund Anthony | Senior                    | 4/15/2022       | Year-End Substantive Testing | 0.8           | Legal expense schedule for 2021 tie out issues review to GL Follow up with Rich regarding Accrued expenses (.8)   |
| Casella,John M.          | Staff/Assistant           | 4/15/2022       | Year-End Substantive Testing | 7.5           | Goods received/invoice received testing procedures  |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
| Mercier,Joseph D         | Senior          | 4/15/2022       | Year-End Substantive Testing | 1.5           | Rhodes Inventory Lower Cost to Net Realizable Value Analysis preparation and testing                                |
| Mercier,Joseph D         | Senior          | 4/15/2022       | Year-End Substantive Testing | 2.0           | Emerson over the counter inventory and reconciliation preparation and support request                               |
| Memeti,Andi              | Senior          | 4/15/2022       | Risk Assurance/IT Activities | 1.0           | Reviewing service organization report workpapers  |
| Memeti,Andi              | Senior          | 4/15/2022       | Risk Assurance/IT Activities | 3.0           | Review of Ceridien service organization controls  |
| Casella,John M.          | Staff/Assistant | 4/15/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski        |
| Furtado,Justin V         | Manager         | 4/18/2022       | Year-End Substantive Testing | 1.1           | Review of Rhodes accrued expense testing  |
| Sonika,Avinash           | Senior Manager  | 4/18/2022       | Year-End Substantive Testing | 0.5           | Meeting with Amelia Caporale to discuss the status of audit and update on audit committee meeting held on April 13. |
| D'Alessandro,Nicholas A  | Manager         | 4/18/2022       | Year-End Substantive Testing | 1.5           | Rhodes Pharma inventory review.   |
| D'Alessandro,Nicholas A  | Manager         | 4/18/2022       | Year-End Substantive Testing | 0.5           | Night status with team to go through priorities of the night and tasks everyone will be working on.                 |
| D'Alessandro,Nicholas A  | Manager         | 4/18/2022       | Year-End Substantive Testing | 0.5           | Morning status with team to go through priorities of the day and tasks everyone will be working on.                 |
| Biedziak,Eliza Anna      | Senior Manager  | 4/18/2022       | Year-End Substantive Testing | 1.0           | Data review for govt. pricing calculation testing   |
| Piotroski,Edmund Anthony | Senior          | 4/18/2022       | Year-End Substantive Testing | 0.5           | Morning Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier                        |
| Piotroski,Edmund Anthony | Senior          | 4/18/2022       | Year-End Substantive Testing | 1.0           | Review of accrued expenses testing lead sheet   |
| Piotroski,Edmund Anthony | Senior          | 4/18/2022       | Year-End Substantive Testing | 0.5           | Afternoon Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier                      |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|-----------------|-----------------|------------------------------|---------------|--|
| Redmond,Robert L.        | Manager         | 4/18/2022       | Risk Assurance/IT Activities | 1.0           | Review of controls for ValueCentric service organization report  |
| Piotroski,Edmund Anthony | Senior          | 4/18/2022       | Year-End Substantive Testing | 0.6           | Humza Mumtaz Connect on Rhodes Pharma Accrued Royalties/ Operating Expense Testing documentation             |
| Piotroski,Edmund Anthony | Senior          | 4/18/2022       | Year-End Substantive Testing | 0.4           | Accrued Legal Update Documentation Review (0.4)  |
| Piotroski,Edmund Anthony | Senior          | 4/18/2022       | Year-End Substantive Testing | 0.5           | Client Request List Limited Scope Update (0.5)   |
| Piotroski,Edmund Anthony | Senior          | 4/18/2022       | Year-End Substantive Testing | 2.5           | Review of pension testing workpapers   |
| Piotroski,Edmund Anthony | Senior          | 4/18/2022       | Year-End Substantive Testing | 1.0           | Use Tax Payable & Accrued Retention support review to establish approach (1)                                 |
| Mercier,Joseph D         | Senior          | 4/18/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski |
| Piotroski,Edmund Anthony | Senior          | 4/18/2022       | Year-End Substantive Testing | 0.6           | Review of liabilities subject to compromise testing workpapers   |
| Piotroski,Edmund Anthony | Senior          | 4/18/2022       | Year-End Substantive Testing | 3.6           | Cash Final Detail Review   |
| Piotroski,Edmund Anthony | Senior          | 4/18/2022       | Year-End Substantive Testing | 1.0           | Goods Received Invoices Received Accrual Support Testing Variance Review and Follow Ups Send                 |
| Piotroski,Edmund Anthony | Senior          | 4/18/2022       | Year-End Substantive Testing | 0.6           | Global Delivery Team Setup   |
| Piotroski,Edmund Anthony | Senior          | 4/18/2022       | Year-End Substantive Testing | 0.3           | Portal clean Up  |
| Casella,John M.          | Staff/Assistant | 4/18/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski |
| Mercier,Joseph D         | Senior          | 4/18/2022       | Year-End Substantive Testing | 2.0           | Inventory price testing meeting and purchase price variance questions and support                            |

| Employee Name            | Rank                      | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|---------------------------|-----------------|------------------------------|---------------|---|
| Casella,John M.          | Staff/Assistant           | 4/18/2022       | Year-End Substantive Testing | 6.5           | Subsequent events testing procedures  |
| Sarah Azraa              | Client Serving Contractor | 4/18/2022       | Year-End Substantive Testing | 1.0           | Rhodes Pharma accrued Medicaid testing  |
| D'Alessandro,Nicholas A  | Manager                   | 4/19/2022       | Year-End Substantive Testing | 1.6           | Purdue inventory rollback and inventory count review, and Rhodes Pharma inventory review.   |
| D'Alessandro,Nicholas A  | Manager                   | 4/19/2022       | Year-End Substantive Testing | 0.5           | Night status with team to go through priorities of the night and tasks everyone will be working on.   |
| Redmond,Robert L.        | Manager                   | 4/19/2022       | Risk Assurance/IT Activities | 1.0           | Review of controls for Inmar service organization report  |
| Caporale,Amelia M        | Partner/Principal         | 4/19/2022       | Year-End Substantive Testing | 0.5           | Audit status update discussion with A. Sonika, J. Furtado and N. D'Alessandro   |
| Deepankar Nayyar         | Senior                    | 4/19/2022       | Year-End Substantive Testing | 9.0           | Rhodes Pharma sales returns testing   |
| Furtado,Justin V         | Manager                   | 4/19/2022       | Year-End Substantive Testing | 2.6           | Review of Rhodes inventory testing  |
| Furtado,Justin V         | Manager                   | 4/19/2022       | Year-End Substantive Testing | 0.5           | Meeting with audit team to discuss status of audit. Team members present - Amelia Caporale, Avinash Sonika, Nick D'Alessandro.                    |
| Sonika,Avinash           | Senior Manager            | 4/19/2022       | Year-End Substantive Testing | 0.5           | Meeting with audit team to discuss status of audit. Team members present - Amelia Caporale, Avinash Sonika, Justin Furtado and Nick D'Alessandro. |
| Piotroski,Edmund Anthony | Senior                    | 4/19/2022       | Year-End Substantive Testing | 0.8           | Interbank Fund Transfer Testing DR  |
| Piotroski,Edmund Anthony | Senior                    | 4/19/2022       | Year-End Substantive Testing | 2.3           | Aptensio Return Reserve Analysis  |
| D'Alessandro,Nicholas A  | Manager                   | 4/19/2022       | Year-End Substantive Testing | 0.5           | Meeting with audit team to discuss status of audit. Team members present - Amelia Caporale, Avinash Sonika, Justin Furtado.                       |
| Piotroski,Edmund Anthony | Senior                    | 4/19/2022       | Year-End Substantive Testing | 0.2           | Client Request List Limited Scope Update (0.5)  |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
| Mercier,Joseph D         | Senior          | 4/19/2022       | Year-End Substantive Testing | 1.5           | Delivery documentation for controlled substance accounts receivable testing   |
| Piotroski,Edmund Anthony | Senior          | 4/19/2022       | Year-End Substantive Testing | 1.0           | Rhodes Pharma Return Reserve Documentation  |
| Piotroski,Edmund Anthony | Senior          | 4/19/2022       | Year-End Substantive Testing | 0.5           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier |
| Piotroski,Edmund Anthony | Senior          | 4/19/2022       | Year-End Substantive Testing | 2.2           | Operating Expense Detail Review   |
| Casella,John M.          | Staff/Assistant | 4/19/2022       | Year-End Substantive Testing | 5.5           | Accrued Retention bonus testing   |
| Mercier,Joseph D         | Senior          | 4/19/2022       | Year-End Substantive Testing | 1.0           | Rhodes Inventory Lower Cost to Net Realizable Value Analysis testing  |
| Piotroski,Edmund Anthony | Senior          | 4/19/2022       | Year-End Substantive Testing | 0.5           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier |
| Mercier,Joseph D         | Senior          | 4/19/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski  |
| Piotroski,Edmund Anthony | Senior          | 4/19/2022       | Year-End Substantive Testing | 0.3           | Review of EY India team instructions for substantive testing procedures   |
| Nguyen,Dominic Lee       | Senior          | 4/19/2022       | Year-End Substantive Testing | 0.6           | Review of actuary pension testing   |
| Piotroski,Edmund Anthony | Senior          | 4/19/2022       | Year-End Substantive Testing | 2.4           | Accrued Retention Documentation   |
| Mercier,Joseph D         | Senior          | 4/19/2022       | Year-End Substantive Testing | 1.0           | Third party Inventory confirmation preparation  |
| Casella,John M.          | Staff/Assistant | 4/19/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski  |
| D'Alessandro,Nicholas A  | Manager         | 4/20/2022       | Year-End Substantive         | 0.5           | Night status with team to go through priorities of the night and tasks everyone will be working on.   |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
|                          |                 |                 | Testing                      |               |   |
| Deepankar Nayyar         | Senior          | 4/20/2022       | Year-End Substantive Testing | 4.0           | subsequent events review of vendor chargebacks and credit memos   |
| Redmond,Robert L.        | Manager         | 4/20/2022       | Risk Assurance/IT Activities | 1.0           | Review of controls for Ceridian service organization report   |
| D'Alessandro,Nicholas A  | Manager         | 4/20/2022       | Year-End Substantive Testing | 0.5           | Morning status with team to go through priorities of the day and tasks everyone will be working on.   |
| Piotroski,Edmund Anthony | Senior          | 4/20/2022       | Year-End Substantive Testing | 0.5           | Accrued Retention documentation updated   |
| Piotroski,Edmund Anthony | Senior          | 4/20/2022       | Year-End Substantive Testing | 1.3           | Cost of Goods Sold, Goods Received Invoices Received & RP Return Reserve Call with Justin Furtado   |
| Furtado,Justin V         | Manager         | 4/20/2022       | Year-End Substantive Testing | 3.6           | Review of Rhodes Pharma substantive testing procedures  |
| Piotroski,Edmund Anthony | Senior          | 4/20/2022       | Year-End Substantive Testing | 0.3           | Client Request List Limited Scope Update (0.5)  |
| Mercier,Joseph D         | Senior          | 4/20/2022       | Year-End Substantive Testing | 1.0           | Accounts receivable confirmation proof of delivery testing and review   |
| Mercier,Joseph D         | Senior          | 4/20/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski  |
| Piotroski,Edmund Anthony | Senior          | 4/20/2022       | Year-End Substantive Testing | 0.5           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier |
| Piotroski,Edmund Anthony | Senior          | 4/20/2022       | Year-End Substantive Testing | 6.0           | Cost of goods sold Analytic Documentation (Rhodes and Purdue)   |
| Casella,John M.          | Staff/Assistant | 4/20/2022       | Year-End Substantive Testing | 0.5           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier |
| Mercier,Joseph D         | Senior          | 4/20/2022       | Year-End Substantive Testing | 1.0           | Rhodes Pharma sales cutoff testing and review   |

| Employee Name            | Rank              | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-------------------|-----------------|------------------------------|---------------|---|
| Piotroski,Edmund Anthony | Senior            | 4/20/2022       | Year-End Substantive Testing | 0.5           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier |
| Piotroski,Edmund Anthony | Senior            | 4/20/2022       | Year-End Substantive Testing | 1.5           | Aptensio Reserve File Assembly and email  |
| Piotroski,Edmund Anthony | Senior            | 4/20/2022       | Year-End Substantive Testing | 0.5           | Call with Dee Cabral for 2021 Payroll Expenses  |
| Ashish Agarwal           | Manager           | 4/20/2022       | Year-End Substantive Testing | 3.0           | Review of accrued returns reserve testing workpapers  |
| Casella,John M.          | Staff/Assistant   | 4/20/2022       | Year-End Substantive Testing | 4.0           | Subsequent events testing procedures  |
| Deepankar Nayyar         | Senior            | 4/21/2022       | Year-End Substantive Testing | 9.0           | Accrued Returns Reserve Files and Returns Processed Returns Processed Listings  |
| Redmond,Robert L.        | Manager           | 4/21/2022       | Risk Assurance/IT Activities | 1.0           | Review of controls for IQVIA service organization report  |
| Pereira,Christopher A.   | Partner/Principal | 4/21/2022       | Quality Review               | 2.0           | Review of planning documentation cont.  |
| Piotroski,Edmund Anthony | Senior            | 4/21/2022       | Year-End Substantive Testing | 0.3           | Client Request List Limited Scope Update (0.5)  |
| Tsui,Rochelle            | Manager           | 4/21/2022       | Year-End Substantive Testing | 1.0           | Data review for govt. pricing calculation testing   |
| Furtado,Justin V         | Manager           | 4/21/2022       | Year-End Substantive Testing | 3.9           | Ongoing review of Aptensio returns reserve calculations   |
| Piotroski,Edmund Anthony | Senior            | 4/21/2022       | Year-End Substantive Testing | 0.8           | Aptensio Return Reserve Documentation Finalization  |
| Piotroski,Edmund Anthony | Senior            | 4/21/2022       | Year-End Substantive Testing | 0.5           | Cash Final Detail Review  |
| D'Alessandro,Nicholas A  | Manager           | 4/21/2022       | Year-End Substantive Testing | 4.8           | Return reserve files for OxyContin, Butrans and Hysingla.   |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
| Piotroski,Edmund Anthony | Senior          | 4/21/2022       | Year-End Substantive Testing | 1.0           | Rhodes Pharma Inventory Receipts Review, Follow Up, documentation   |
| Piotroski,Edmund Anthony | Senior          | 4/21/2022       | Year-End Substantive Testing | 0.2           | Rhodes Pharma Medicare/Medicaid funding notice review   |
| Piotroski,Edmund Anthony | Senior          | 4/21/2022       | Year-End Substantive Testing | 0.4           | Call with staff Ola Rys for Setup on Credit Adjustment Testing  |
| D'Alessandro,Nicholas A  | Manager         | 4/21/2022       | Year-End Substantive Testing | 0.5           | Night status with team to go through priorities of the night and tasks everyone will be working on.   |
| Piotroski,Edmund Anthony | Senior          | 4/21/2022       | Year-End Substantive Testing | 0.8           | Detail Review Rhodes Credit Adjustment  |
| Mercier,Joseph D         | Senior          | 4/21/2022       | Year-End Substantive Testing | 0.5           | Rhodes Pharma Inventory price testing   |
| Piotroski,Edmund Anthony | Senior          | 4/21/2022       | Year-End Substantive Testing | 4.0           | Purdue and Rhodes 3rd Party Inventory Documentation adjustments   |
| Piotroski,Edmund Anthony | Senior          | 4/21/2022       | Year-End Substantive Testing | 0.5           | Morning Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier  |
| Memeti,Andi              | Senior          | 4/21/2022       | Risk Assurance/IT Activities | 3.0           | Creating request list for IQVIA and distribution of request list  |
| Casella,John M.          | Staff/Assistant | 4/21/2022       | Year-End Substantive Testing | 0.5           | Accrued general and administrative expense testing  |
| Piotroski,Edmund Anthony | Senior          | 4/21/2022       | Year-End Substantive Testing | 0.4           | Detail Review of Purdue Accrued G&A   |
| Piotroski,Edmund Anthony | Senior          | 4/21/2022       | Year-End Substantive Testing | 0.5           | Afternoon Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier  |
| Casella,John M.          | Staff/Assistant | 4/21/2022       | Year-End Substantive Testing | 0.5           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier |
| Mercier,Joseph D         | Senior          | 4/21/2022       | Year-End Substantive Testing | 0.5           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Nick D'Alessandro, Jack Casella and Joe Mercier                 |

| Employee Name            | Rank                      | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|---------------------------|-----------------|------------------------------|---------------|---|
| Piotroski,Edmund Anthony | Senior                    | 4/21/2022       | Year-End Substantive Testing | 0.2           | Connection with Staff Jack Casella on task list status  |
| Ashish Agarwal           | Manager                   | 4/21/2022       | Year-End Substantive Testing | 5.0           | Review of accrued returns reserve testing workpapers cont.  |
| Piotroski,Edmund Anthony | Senior                    | 4/21/2022       | Year-End Substantive Testing | 2.0           | Detail Review Rhodes Pharma Royalty Expense/Accrual   |
| Sarah Azraa              | Client Serving Contractor | 4/21/2022       | Year-End Substantive Testing | 4.0           | Purdue oxycontin returns reserve  |
| Mercier,Joseph D         | Senior                    | 4/21/2022       | Year-End Substantive Testing | 0.5           | Rhodes Pharma Lower of Cost or Net Realizable Value testing   |
| Mercier,Joseph D         | Senior                    | 4/21/2022       | Year-End Substantive Testing | 0.5           | Accounts receivable contra variances  |
| Rys,Aleksandra Anna      | Staff/Assistant           | 4/21/2022       | Year-End Substantive Testing | 1.4           | Substantive testing of credit adjustments' existence and valuation.   |
| D'Alessandro,Nicholas A  | Manager                   | 4/22/2022       | Year-End Substantive Testing | 5.8           | Client request list update and completing return reserve files before meeting with Controller on Monday   |
| D'Alessandro,Nicholas A  | Manager                   | 4/22/2022       | Year-End Substantive Testing | 0.5           | Night status with team to go through priorities of the night and tasks everyone will be working on.   |
| Tsui,Rochelle            | Manager                   | 4/22/2022       | Year-End Substantive Testing | 2.5           | Convert and review direct sales data for Average manufacturer price calculation.  |
| Piotroski,Edmund Anthony | Senior                    | 4/22/2022       | Year-End Substantive Testing | 0.5           | Internal call to discuss current testing status and subsequent procedures to be performed. Present: Nick D'Alessandro, Jack Casella and Joe Mercier |
| Deepankar Nayyar         | Senior                    | 4/22/2022       | Year-End Substantive Testing | 4.0           | Accrued Returns Reserve Files and Returns Processed Accrued Butrans Returns Reserve   |
| Deepankar Nayyar         | Senior                    | 4/22/2022       | Year-End Substantive Testing | 4.0           | Accrued Returns Reserve Files and Returns Processed Accrued Hysingla Returns Reserve  |
| Tsui,Rochelle            | Manager                   | 4/22/2022       | Year-End Substantive         | 2.0           | April Average Manufacturer Price 2021 calculation procedures.   |

| Employee Name            | Rank                      | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|---------------------------|-----------------|------------------------------|---------------|--|
|                          |                           |                 | Testing                      |               |  |
| Piotroski,Edmund Anthony | Senior                    | 4/22/2022       | Year-End Substantive Testing | 2.0           | Cost of goods sold Analytic Adjustments and Inquiry Send   |
| Memeti,Andi              | Senior                    | 4/22/2022       | Risk Assurance/IT Activities | 3.0           | Communicating request to Purdue contacts and identifying the appropriate contacts for remaining service organization reports |
| Piotroski,Edmund Anthony | Senior                    | 4/22/2022       | Year-End Substantive Testing | 1.0           | Trial Balance Fluctuations Call with Staff Jack Casella  |
| Mercier,Joseph D         | Senior                    | 4/22/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski                 |
| Sarah Azraa              | Client Serving Contractor | 4/22/2022       | Year-End Substantive Testing | 9.0           | Purdue Pharma butrans and Hysingla returns reserve   |
| Piotroski,Edmund Anthony | Senior                    | 4/22/2022       | Year-End Substantive Testing | 2.0           | Rhodes Pharma Royalty Documentation and follow Up  |
| Casella,John M.          | Staff/Assistant           | 4/22/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski                 |
| Piotroski,Edmund Anthony | Senior                    | 4/22/2022       | Year-End Substantive Testing | 4.0           | Subsequent Events Disbursement Review  |
| Casella,John M.          | Staff/Assistant           | 4/22/2022       | Year-End Substantive Testing | 7.5           | Documentation of account fluctuations  |
| D'Alessandro,Nicholas A  | Manager                   | 4/25/2022       | Year-End Substantive Testing | 4.8           | Return reserve files for each product and various gross-to-net testing   |
| Tsui,Rochelle            | Manager                   | 4/25/2022       | Year-End Substantive Testing | 2.0           | May monthly average manufacturer price calculation.  |
| Tsui,Rochelle            | Manager                   | 4/25/2022       | Year-End Substantive Testing | 3.0           | April monthly average manufacturer price calculation.  |
| Piotroski,Edmund Anthony | Senior                    | 4/25/2022       | Year-End Substantive Testing | 0.5           | Morning Team Touchpoint with , Nick D'Alessandro, Jack Casella and Joe Mercier   |

| Employee Name            | Rank    | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|---------|-----------------|------------------------------|---------------|--|
| Piotroski,Edmund Anthony | Senior  | 4/25/2022       | Year-End Substantive Testing | 0.2           | Purdue Cost of Goods Sold Analytic Review  |
| Piotroski,Edmund Anthony | Senior  | 4/25/2022       | Year-End Substantive Testing | 0.5           | Afternoon Team Touchpoint with Nick D'Alessandro, Jack Casella and Joe Mercier                               |
| D'Alessandro,Nicholas A  | Manager | 4/25/2022       | Year-End Substantive Testing | 1.0           | Night status with team to go through priorities of the night and tasks everyone will be working on.          |
| Mutlu Tepe,Serpil        | Manager | 4/25/2022       | Year-End Substantive Testing | 3.0           | Rhodes - Review of received documentation  |
| Piotroski,Edmund Anthony | Senior  | 4/25/2022       | Year-End Substantive Testing | 0.3           | Operating Expense Follow Up Testing  |
| Piotroski,Edmund Anthony | Senior  | 4/25/2022       | Year-End Substantive Testing | 1.2           | Rhodes Pharma Royalties Review   |
| Piotroski,Edmund Anthony | Senior  | 4/25/2022       | Year-End Substantive Testing | 0.7           | Journal Entry Testing  |
| Piotroski,Edmund Anthony | Senior  | 4/25/2022       | Year-End Substantive Testing | 0.2           | Limited Scope Client Request List Update   |
| Mercier,Joseph D         | Senior  | 4/25/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski |
| Piotroski,Edmund Anthony | Senior  | 4/25/2022       | Year-End Substantive Testing | 1.5           | Rhodes Pharma 3rd Party Inventory Review   |
| Mercier,Joseph D         | Senior  | 4/25/2022       | Year-End Substantive Testing | 0.5           | Accounts receivable contra client meeting  |
| Piotroski,Edmund Anthony | Senior  | 4/25/2022       | Year-End Substantive Testing | 1.8           | Status Tracker Updates and Client Portal Clean Up  |
| Piotroski,Edmund Anthony | Senior  | 4/25/2022       | Year-End Substantive Testing | 0.5           | Rhodes Other Credit Adjustments Review   |
| Piotroski,Edmund Anthony | Senior  | 4/25/2022       | Year-End Substantive         | 1.4           | Prepaid Other and Legal Review   |

| Employee Name            | Rank               | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|--------------------|-----------------|------------------------------|---------------|--|
|                          |                    |                 | Testing                      |               |  |
| Casella,John M.          | Staff/Assistant    | 4/25/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski                           |
| Memeti,Andi              | Senior             | 4/25/2022       | Risk Assurance/IT Activities | 3.0           | Processing of Inmar service organization report  |
| Casella,John M.          | Staff/Assistant    | 4/25/2022       | Year-End Substantive Testing | 2.0           | Documentation of account fluctuations cont.  |
| Tsui,Rochelle            | Manager            | 4/26/2022       | Year-End Substantive Testing | 4.0           | June monthly average manufacturer price calculation.   |
| Laver,Johan              | Executive Director | 4/26/2022       | Risk Assurance/IT Activities | 1.0           | Review of service organization reliance reports  |
| Deepankar Nayyar         | Senior             | 4/26/2022       | Year-End Substantive Testing | 9.0           | Documentation of journal entry testing results   |
| D'Alessandro,Nicholas A  | Manager            | 4/26/2022       | Year-End Substantive Testing | 0.5           | Morning status with team to go through priorities of the night and tasks everyone will be working on.                                  |
| Mutlu Tepe,Serpil        | Manager            | 4/26/2022       | Year-End Substantive Testing | 5.0           | Rhodes - Calculation model preparation, request for missing items in received documentation  |
| D'Alessandro,Nicholas A  | Manager            | 4/26/2022       | Year-End Substantive Testing | 0.5           | Night status with team to go through priorities of the night and tasks everyone will be working on.                                    |
| Piotroski,Edmund Anthony | Senior             | 4/26/2022       | Year-End Substantive Testing | 0.3           | Morning Team Touchpoint with Justin Furtado, Nick D'Alessandro, , Jack Casella and Joe Mercier   |
| Piotroski,Edmund Anthony | Senior             | 4/26/2022       | Year-End Substantive Testing | 1.5           | Vendor Chargeback Testing Touchpoint with Nicholas D'Alessandro, sample of selections review and email to Global Delivery Service Team |
| Piotroski,Edmund Anthony | Senior             | 4/26/2022       | Year-End Substantive Testing | 0.2           | Limited Scope Client Request List Update   |
| Piotroski,Edmund Anthony | Senior             | 4/26/2022       | Year-End Substantive Testing | 0.5           | Client Request List meeting with PPLP and RP Personnel   |

| Employee Name            | Rank                      | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|---------------------------|-----------------|------------------------------|---------------|--|
| Piotroski,Edmund Anthony | Senior                    | 4/26/2022       | Year-End Substantive Testing | 0.3           | Afternoon Team Touchpoint with Justin Furtado, Nick D'Alessandro, , Jack Casella and Joe Mercier             |
| Piotroski,Edmund Anthony | Senior                    | 4/26/2022       | Year-End Substantive Testing | 1.0           | Detail Review of Accounts payable Subledger  |
| Piotroski,Edmund Anthony | Senior                    | 4/26/2022       | Year-End Substantive Testing | 2.2           | Subsequent Events Detail Review  |
| Piotroski,Edmund Anthony | Senior                    | 4/26/2022       | Year-End Substantive Testing | 1.0           | Rhodes Pharma Commercial Rebate Selections Review and rework   |
| Piotroski,Edmund Anthony | Senior                    | 4/26/2022       | Year-End Substantive Testing | 0.4           | Payroll Walkthrough  |
| Mercier,Joseph D         | Senior                    | 4/26/2022       | Year-End Substantive Testing | 1.0           | Addressing review notes  |
| Piotroski,Edmund Anthony | Senior                    | 4/26/2022       | Year-End Substantive Testing | 1.0           | Detail Review of Accounts payable Subledger  |
| Mercier,Joseph D         | Senior                    | 4/26/2022       | Year-End Substantive Testing | 1.0           | Sales register controlled substance and over the counter review  |
| Piotroski,Edmund Anthony | Senior                    | 4/26/2022       | Year-End Substantive Testing | 1.2           | Savings Card Accrual   |
| Ashish Agarwal           | Manager                   | 4/26/2022       | Year-End Substantive Testing | 2.0           | Review of journal entry testing  |
| Piotroski,Edmund Anthony | Senior                    | 4/26/2022       | Year-End Substantive Testing | 0.4           | Purdue Pharma Operating Expense Detail Review  |
| Siebler,Jeffrey Thomas   | Staff/Assistant           | 4/26/2022       | Risk Assurance/IT Activities | 3.0           | Updated Dayforce workplan and also started creating sample requests for our testing.                         |
| Mercier,Joseph D         | Senior                    | 4/26/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski |
| Sarah Azraa              | Client Serving Contractor | 4/26/2022       | Year-End Substantive Testing | 9.0           | Performing journal entry testing procedures  |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|-----------------|-----------------|------------------------------|---------------|---|
| Mercier,Joseph D         | Senior          | 4/26/2022       | Year-End Substantive Testing | 0.3           | Rhodes Pharma's third party inventory client meeting  |
| Memeti,Andi              | Senior          | 4/26/2022       | Risk Assurance/IT Activities | 3.0           | Processing of IQVIA, ValueCentric, Sungard, and Ceridian service organization Reports   |
| Casella,John M.          | Staff/Assistant | 4/26/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski  |
| Furtado,Justin V         | Manager         | 4/27/2022       | Year-End Substantive Testing | 0.8           | Discussion with R. Haberlin (Rhodes) and D. Fogel (Rhodes) regarding Aptensio returns reserve   |
| D'Alessandro,Nicholas A  | Manager         | 4/27/2022       | Year-End Substantive Testing | 5.5           | Represents all out-of-scope time for third party inventory confirms received for Rhodes Pharma inventory. Multiple back and forth with the client on adjustments that need to be booked for differences between confirm and their general ledger. |
| Piotroski,Edmund Anthony | Senior          | 4/27/2022       | Year-End Substantive Testing | 1.8           | Rhodes Pharma vendor chargeback Debit balance review and Global Delivery Service Testing Review   |
| Tsui,Rochelle            | Manager         | 4/27/2022       | Year-End Substantive Testing | 3.0           | Best price calculation for Medicaid price testing   |
| Deepankar Nayyar         | Senior          | 4/27/2022       | Year-End Substantive Testing | 9.0           | Rhodes vendor chargeback testing review   |
| Piotroski,Edmund Anthony | Senior          | 4/27/2022       | Year-End Substantive Testing | 0.5           | Rhodes Other Credit Adjustment Detail Review  |
| Piotroski,Edmund Anthony | Senior          | 4/27/2022       | Year-End Substantive Testing | 0.4           | Accrued Legal Subsequent Events Inquiry Support Review  |
| D'Alessandro,Nicholas A  | Manager         | 4/27/2022       | Year-End Substantive Testing | 0.5           | Morning status with team to go through priorities of the night and tasks everyone will be working on.   |
| Piotroski,Edmund Anthony | Senior          | 4/27/2022       | Year-End Substantive Testing | 0.5           | Afternoon Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier  |
| Piotroski,Edmund Anthony | Senior          | 4/27/2022       | Year-End Substantive Testing | 1.0           | Prepaid Other Detail Review and Client Discussion   |
| Piotroski,Edmund Anthony | Senior          | 4/27/2022       | Year-End Substantive         | 1.0           | Rhodes Pharma Commercial Rebate Selections Review and rework  |

| Employee Name            | Rank                      | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|---------------------------|-----------------|------------------------------|---------------|--|
|                          |                           |                 | Testing                      |               |  |
| D'Alessandro,Nicholas A  | Manager                   | 4/27/2022       | Year-End Substantive Testing | 0.5           | Night status with team to go through priorities of the night and tasks everyone will be working on.          |
| Piotroski,Edmund Anthony | Senior                    | 4/27/2022       | Year-End Substantive Testing | 0.5           | Rhodes Pharma Return Reserve Call with Justin Furtado and Rhodes pharma Personnel                            |
| Piotroski,Edmund Anthony | Senior                    | 4/27/2022       | Year-End Substantive Testing | 1.0           | Accrued Payroll Preparation  |
| Mercier,Joseph D         | Senior                    | 4/27/2022       | Year-End Substantive Testing | 0.5           | Client email follow up   |
| Mutlu Tepe,Serpil        | Manager                   | 4/27/2022       | Year-End Substantive Testing | 4.0           | Rhodes - Preparing transactional data and queries for the calculation model                                  |
| Piotroski,Edmund Anthony | Senior                    | 4/27/2022       | Year-End Substantive Testing | 0.2           | Limited Scope Client Request List Update   |
| Mercier,Joseph D         | Senior                    | 4/27/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski |
| Casella,John M.          | Staff/Assistant           | 4/27/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski |
| Piotroski,Edmund Anthony | Senior                    | 4/27/2022       | Year-End Substantive Testing | 0.3           | Morning Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier                 |
| Piotroski,Edmund Anthony | Senior                    | 4/27/2022       | Year-End Substantive Testing | 1.3           | Savings Card Accrual Documentation and Support Request   |
| Casella,John M.          | Staff/Assistant           | 4/27/2022       | Year-End Substantive Testing | 2.0           | Met with Eddie about flux explanations for Rhodes Pharma   |
| Sarah Azraa              | Client Serving Contractor | 4/27/2022       | Year-End Substantive Testing | 6.0           | Performing commercial rebates testing procedures   |
| Mercier,Joseph D         | Senior                    | 4/27/2022       | Year-End Substantive Testing | 1.0           | Accrued fee for service preparation  |

| Employee Name            | Rank               | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|--------------------|-----------------|------------------------------|---------------|--|
| Mercier,Joseph D         | Senior             | 4/27/2022       | Year-End Substantive Testing | 0.5           | Geodis inventory confirmation review   |
| Ashish Agarwal           | Manager            | 4/27/2022       | Year-End Substantive Testing | 2.0           | Review of vendor chargebacks testing   |
| Sieglar,Jeffrey Thomas   | Staff/Assistant    | 4/27/2022       | Risk Assurance/IT Activities | 1.0           | Review of service organization reliance reports  |
| Muskaan Puri             | Staff/Assistant    | 4/27/2022       | Year-End Substantive Testing | 9.0           | Performing vendor chargeback testing procedures  |
| Tsui,Rochelle            | Manager            | 4/28/2022       | Year-End Substantive Testing | 3.5           | Non-Federal average manufacturer price testing calculations.   |
| Caporale,Amelia M        | Partner/Principal  | 4/28/2022       | Year-End Substantive Testing | 0.5           | Discuss audit status update with J. Furtado  |
| Laver,Johan              | Executive Director | 4/28/2022       | Risk Assurance/IT Activities | 1.0           | Review of service organization reliance reports cont.  |
| Biedziak,Eliza Anna      | Senior Manager     | 4/28/2022       | Year-End Substantive Testing | 3.0           | Review of government pricing testing   |
| D'Alessandro,Nicholas A  | Manager            | 4/28/2022       | Year-End Substantive Testing | 2.6           | Out-of-scope for return reserve Purdue workpapers. Hysingla gross sales number is off by over tolerable error, various adjustments still need to be booked in the general ledger |
| D'Alessandro,Nicholas A  | Manager            | 4/28/2022       | Year-End Substantive Testing | 0.5           | Morning Team Touchpoint status call with Nick D'Alessandro, E Piotroski, Jack Casella and Joe Mercier  |
| Piotroski,Edmund Anthony | Senior             | 4/28/2022       | Year-End Substantive Testing | 0.5           | Afternoon Team Touchpoint N. D'Alessandro  |
| D'Alessandro,Nicholas A  | Manager            | 4/28/2022       | Year-End Substantive Testing | 0.5           | Night status with team to go through priorities of the night and tasks everyone will be working on. E Piotroski  |
| Piotroski,Edmund Anthony | Senior             | 4/29/2022       | Year-End Substantive Testing | 0.5           | Morning Team Touchpoint with Nick D'Alessandro, Jack Casella and Joe Mercier   |
| Piotroski,Edmund Anthony | Senior             | 4/28/2022       | Year-End Substantive Testing | 0.2           | Limited Scope Client Request List Update   |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged | Description  |
|--------------------------|-----------------|-----------------|------------------------------|---------------|--|
| Piotroski,Edmund Anthony | Senior          | 4/28/2022       | Year-End Substantive Testing | 0.5           | Rhodes Pharma 3rd Party Inventory Call with Nicholas D'Alessandro, Joe Mercier and Rhodes Pharma Personnel   |
| Deepankar Nayyar         | Senior          | 4/28/2022       | Year-End Substantive Testing | 9.0           | Commercial rebates testing procedures  |
| Piotroski,Edmund Anthony | Senior          | 4/28/2022       | Year-End Substantive Testing | 1.5           | Rhodes Pharma Commercial Rebate Selections and documentation detail review                                   |
| Mercier,Joseph D         | Senior          | 4/28/2022       | Year-End Substantive Testing | 1.0           | Rhodes Pharma third party inventory reconciliation to the inventory summary                                  |
| Mercier,Joseph D         | Senior          | 4/28/2022       | Year-End Substantive Testing | 0.5           | Rhodes Pharma's third party inventory client meeting   |
| Mercier,Joseph D         | Senior          | 4/28/2022       | Year-End Substantive Testing | 0.5           | Vendor chargebacks subsequently processed testing  |
| Piotroski,Edmund Anthony | Senior          | 4/28/2022       | Year-End Substantive Testing | 0.4           | Review of lease files  |
| Ashish Agarwal           | Manager         | 4/28/2022       | Year-End Substantive Testing | 2.0           | Review of commercial rebates testing   |
| Mercier,Joseph D         | Senior          | 4/28/2022       | Year-End Substantive Testing | 0.5           | Accounts receivable contra support review  |
| Mercier,Joseph D         | Senior          | 4/28/2022       | Year-End Substantive Testing | 0.5           | Royalty confirmation preparation   |
| Mercier,Joseph D         | Senior          | 4/28/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski |
| Mercier,Joseph D         | Senior          | 4/28/2022       | Year-End Substantive Testing | 1.5           | Accrued fee for service preparation  |
| Mercier,Joseph D         | Senior          | 4/28/2022       | Year-End Substantive Testing | 1.5           | Sales register controlled substance and over the counter review  |
| Casella,John M.          | Staff/Assistant | 4/28/2022       | Year-End Substantive         | 0.5           | Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski |

| Employee Name            | Rank                      | Date of Service | Project Category             | Hours Charged | Description   |
|--------------------------|---------------------------|-----------------|------------------------------|---------------|---|
|                          |                           |                 | Testing                      |               |   |
| Sarah Azraa              | Client Serving Contractor | 4/28/2022       | Year-End Substantive Testing | 6.0           | Purdue Pharma journal entry testing procedures  |
| D'Alessandro,Nicholas A  | Manager                   | 4/29/2022       | Year-End Substantive Testing | 0.5           | Morning Team Touchpoint status call with Nick D'Alessandro, E Piotroski, Jack Casella and Joe Mercier   |
| Piotroski,Edmund Anthony | Senior                    | 4/29/2022       | Year-End Substantive Testing | 0.5           | Afternoon Team Touchpoint N. D'Alessandro   |
| D'Alessandro,Nicholas A  | Manager                   | 4/29/2022       | Year-End Substantive Testing | 0.5           | Night status with team to go through priorities of the night and tasks everyone will be working on. E Piotroski                                     |
| Tsui,Rochelle            | Manager                   | 4/29/2022       | Year-End Substantive Testing | 1.0           | Addressing June Medicaid pricing discrepancies  |
| D'Alessandro,Nicholas A  | Manager                   | 4/29/2022       | Year-End Substantive Testing | 4.3           | Rebate payment reconciliation and selections, along with drafting follow up questions for client on each rebate type and quarter utilized inquiries |
| Piotroski,Edmund Anthony | Senior                    | 4/29/2022       | Year-End Substantive Testing | 0.2           | Limited Scope Client Request List Update  |
| Piotroski,Edmund Anthony | Senior                    | 4/29/2022       | Year-End Substantive Testing | 0.2           | Purdue Savings Card Accrual   |
| Piotroski,Edmund Anthony | Senior                    | 4/29/2022       | Year-End Substantive Testing | 4.0           | Journal Entry Testing   |
| Mercier,Joseph D         | Senior                    | 4/29/2022       | Year-End Substantive Testing | 2.0           | Returns processed testing and support review  |
| Piotroski,Edmund Anthony | Senior                    | 4/29/2022       | Year-End Substantive Testing | 0.5           | Morning Team Touchpoint with Nick D'Alessandro, Jack Casella and Joe Mercier  |
| Casella,John M.          | Staff/Assistant           | 4/29/2022       | Year-End Substantive Testing | 3.0           | Documentation of account fluctuations cont.   |
| Mercier,Joseph D         | Senior                    | 4/29/2022       | Year-End Substantive Testing | 0.5           | Team status call to discuss audit progress - J. Casella, J. Mercier, N. D'Alessandro, E. Piotroski  |

| Employee Name            | Rank            | Date of Service | Project Category             | Hours Charged  | Description  |
|--------------------------|-----------------|-----------------|------------------------------|----------------|--|
| Piotroski,Edmund Anthony | Senior          | 4/29/2022       | Year-End Substantive Testing | 2.0            | Rhodes Pharma Cost Of Goods Support review and follow up email                                     |
| Casella,John M.          | Staff/Assistant | 4/29/2022       | Year-End Substantive Testing | 0.5            | Team status call to discuss audit progress - J. Casella, J. Mercier, N. D'Alessandro, E. Piotroski |
|                          |                 |                 | <b>Total</b>                 | <b>1,805.0</b> |  |

**Total Fixed Fees Sought for 2021 Financial Statement Audit During Fee Period: \$1,050,000.00**